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REPORT

OF THE

AUDITOR GENERAL

ON

APPROPRIATION ACCOUNTS

OF THE

YEAR ENDED 30th JUNE,

1879.

FOR THE INFORMATION OF PARLIAMENT.

OTTAWA:
PRINTED BY MACLEAN, ROGER & Co., WELLINGTON STREET,
1880.

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PART II.

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AUDITOR GENERAL'S

REPORT

FOR THE YEAR ENDED 30TH JUNE, 1879.

The undersigned has the honor to transmit the appropriation accounts for 1878-9, and those of a statutory nature belonging to the same period which were transferred to him for audit.

The Audit Act was put in force on the 1st of August, 1878.

The financial business of the year 1878-9 was therefore begun under the old system.

It will be observed that the law under which these accounts were examined defines the functions of the Finance department and of the Auditor-General's office, and demands an entirely different mode of making payments of public money, and of examining disbursements of it, from what had previously existed. The office, as it is now necessary that it should be, could not be built up to as great an extent as might be supposed from the materials which existed in the department of the late Auditor-General.

When the same person was Auditor-General and Deputy Minister of Finance, the duties of the latter position were from the nature of the case first performed. Even of Mr. Langton's energy and intellect little could be spared to the work of his second office.

Five of those who belonged to the Audit branch of the Finance department were transferred to the Audit office, and on the experience which was gained by them during such portion of their time as could be withdrawn from the duties of the Finance Department, reliance could alone be placed at the beginning of the work of the new office. Those who composed the rest of the staff belonged formerly to the department of the Receiver-General.

Several additions to, and changes in the staff have taken place, and it is believed that these, with the experience gained by all, have improved the character of the office.

The undersigned, in reflecting on the many imperfections of these accounts so far as the work of this office in connection with them goes, draws some comfort from the following quotation from the report of the English Public Monies Committee, 1870, page iii, section 2. "The year 1868-9 being the first year in which the requirements of 'The Exchequer and Audit Department Act, 1866' have in this respect been entirely complied with, may be considered as marking the commencement of a new era in our financial history."

Now, when it is recollected that, although under commissioners, there was a system of audit in existence for a very long period in England, and a staff ready to go to work under the improved system, the relative disadvantages under which the Canadian Act was put in force will be perceived, and the Audit office staff, it is believed, will be admitted to have shewn a reasonable amount of industry and capacity in doing what has already been accomplished.

The Audit Act having been based upon that of the Imperial Parliament now in force, the undersigned has assumed that so far as the circumstances permit, it is advisable in such contingencies as are not provided for by our statute to follow the system which has grown up under the English Act.

The details of estimates as furnished to Parliament have therefore, where the vote has not been less than the sum asked, been considered binding upon the department to the extent that reasons for a material difference between the amount of each sub-head of appropriation and the expenditure under it should be given, and that the reasons should be based upon facts which were not foreseen when the estimates were submitted.

The appropriation accounts are made use of to provide Parliament with explanations of causes which led to expenditure different from what was anticipated when Parliament was asked to make the appropriation. The explanations, on manifest grounds, are printed as they are received from the accounting department, and extend to the case of an expenditure less than the corresponding sub-head of appropriatios, as well as that of an expenditure greater than its sub-head. For the purposes described immediately above it is suggested that the sub-divisions of the estimates and the numbers of the votes be retained in the Supply Bill.

Some difficulty has occurred with reference to the accounts submitted herewith when the vote has been less than the estimate—there being sub-divisions—on account of the impossibility of determining, by comparing only the estimates and Supply Bill, on which sub-division the deduction has been made when the sub-divisions are

omitted from the Bill. The supplementary estimates should have the same sub-divisions as those which are in the estimates to which they are supplementary.

E. g. In the main estimate for working the Intercolonial and Prince Edward Island Railways for 1878-9, the gross amount, $1,800,000, is divided into

Locomotive power	$560,000
Car expenses	308,000
Station and train expenses	220,000
General charges	132,000
Renewals, repairs and relaying steel rails	580,000

while the supplementary estimates of the session of 1879 contain

For working expenses of Intercolonial Railway	$200,000
do do Prince Edward Island Railway.	20,000

without other sub-division.

In this case application was made to the Department of Railways for a sub-division, and that which was given was accepted. By voting the amount without a sub-division, it appears logical to suppose that the accounting department was empowered to use it in such proportions, for the different sub-services, as might be found expedient. The different sub-divisions should be clearly defined, so that doubt of the one to which any item of expenditure should be charged might arise as seldom as possible.

No appropriation should be so indefinite in description as to permit any portion of it being used to supplement any other appropriation.

A uniform practice on these points, and a settled principle as to the amount of latitude which is to be given to the spending department, by making the sub-heads few and the votes many, or the sub-heads many and the votes few, would permit of the establishment of well defined modes of furnishing the details of the Public Accounts and compiling the Appropriation Accounts.

An illustration of the first point, in which a change seems desirable, is afforded by the appropriations for immigration.

The vote of $110,000 "towards assisting immigration and immigration expenses, including estimated expenses of transport of Mennonites," can be used to supplement any or all of the sub-heads of the other vote.

If, for instance, $100,000 were spent on the first sub-head of vote 60, "salaries of agents, etc.," objection could not be made that the expenditure was different from that which Parliament had intended.

For the second point.—The anticipated expenditures on all the different ports in the Dominion are given separately in the Customs' estimates, while the Post Office

Department gives no further details than the chief sub-divisions of supposed expen se by Provinces.

The following votes are found to be considered, by those who have the spending of them, as grants, viz. :—

The Geological Survey		$50,000
Meteorological Observatory		37,000
St. Catharines	do	500
Kingston	do	500
Marine Hospital, Quebec, etc		20,000

It might be well to have it clearly defined by Parli ament when the amount is intended as a grant, as well as when the spending department is expected to have the right to use any portion of its receipts. Where expenditure has been made from money advanced and not through letters of credit, the accountant making the disbursements has been called upon to deposit to the credit of the Receiver-General the amount unexpended at the end of the year. Correspondence in connection with cases of the kind is given in the body of the accounts. Where the expenditure has taken place under the letter of credit system the letter of credit is cancelled, there being no money in the hands of the accountant.

The undersigned now takes the liberty of approaching a subject which is perhaps beyond his province, but which is in his opinion so great a factor in the correct account keeping of Dominion expenditure, that he is emboldened to refer to it. It is with reference to the time when the financial year should end. The writer is of opinion that the most convenient time would be during the Session of Parliament, and offers the following reasons in support of his views:—

1st. As the year now terminates, it is necessary during the Session of Parliament to make supplementary provision for the large expenditure on capital account, which is to be made during April, May and June of the current year; and for that of the subsequent year, which will be made in July, August, September and October, and for that which can be anticipated for April, May and June. The same facts hold with reference the charges on income, although to a smaller extent.

If the financial year were closed during the Session of Parliament, no appropriation could lapse without there being the means of obtaining a revote of the amount, if Parliament were still willing that the expenditure should be made, and provision would have to be made for only twelve months instead of fifteen.

2nd. A difficulty like this frequently arises. A sum of money is voted for the completion of a particular work. At the end of the year the balance of the appropriation, which would otherwise lapse, is rendered available by Order in Council, under 41st Vic., cap. 7, sec. 36, until the 30th September following. The Engineer

or Architect of the Public Works Department cannot certify to the correctness of the amount claimed. An arbitration takes place and is not concluded until after the 30th September, when the appropriation has lapsed.

It has been suggested to the undersigned, that on the 30th September the difficulty might be got over by permitting the Department to draw out the money and place it to its own credit, or to that of the Minister of Finance. This of course would evade the intention of Parliament, and would be more objectionable than to directly disregard its directions. The undesirable delay in paying the public creditor, resulting from the above cause, would evidently not exist were the financial year to end at the time suggested.

The Audit Act legalizes the use of a Governor General's Warrant when there is no appropriation, but it seems to be intended that a Governor General's Warrant should only issue in the case of an emergency, and not to restore an appropriation which has lapsed.

If the normal meeting of Parliament were to take place early in February, and the Session to last three months, the fixing of the end of the year at that of the English year, the 31st of March, would be, in every way the undersigned can think of, the most convenient.

The bringing down of the balance of the appropriation for three months, if it is supposed to lengthen the financial year to fifteen months, and the words of the statute appear to bear that construction alone, renders it impossible to have the accounts prepared for the subsequent session. If it is legal to cause the expenditure under the Parliamentary appropriation, brought down by Order in Council, to be part of that of the year to which it has been brought down, then two appropriations must be watched, and appropriation accounts for each should be rendered—those belonging to the period ending on the 30th September, and those belonging to the whole year.

There is no doubt but that the adoption of the change suggested would necessiate the granting of a vote of credit for the period between the end of March and the end of the session, as the Government could not be in a position before the 31st of March to determine all the spending power required for the approaching financial year. For the reasons above given the undersigned ventures to give his views on the matter.

It has been customary hitherto to make the expenditure of the year cover, to as great an extent as possible, the liabil ities of the year, and for that purpose payments made long after the close of the year have been included in the accounts of the year The words of the Audit Act, section 36, clearly enough point out that the accounts of the year should comprise the payments of the year, and although this rule has not been closely adhered to, with reference to the accounts herewith submitted, the

deviations were made before it was fully felt how important it is, apart from the legal aspect of the case, to make the accounts of the year include exactly the payments of the year without any reference to the time when the liabilities were incurred.

Owing to the late Auditor-General having been also Deputy Minister of Finance, there has been some inconvenience in the different departments and with accountants, through their not knowing the duties which, under the new system, devolved upon the Finance department, and those which should be performed in the Audit office. The inconvenience is, however, only of a temporary character, and will become less and less, as those who have frequent occasion to refer to one or other department will soon learn to determine the principles which underlie the working of the two offices.

The undersigned, shortly after entering upon his duties, addressed a circular of which the following is a copy, to the different departments and individuals entrusted with the expenditure of public money:

AUDIT OFFICE,
OTTAWA, 21st August, 1878.

(Copy.)

SIR,—I have to call your attention to the following sections of chapter 7, of last session, viz.: 30, 33, 37, 40 and 41, which apply more particularly to your connection with this office.

You will observe that by section 30, besides the statement for the Minister of Finance of monies drawn under credits, a similar statement is to be made for me.

With each monthly statement you will send to me the cheques which have come in from the banks.

Section 33 requires that I obtain from you the substance of all contracts.

There seems no ground for difference of opinion with reference to the other sections.

I have the honor to be, Sir,
Your obedient servant,
(Signed) J. L. McDOUGALL,
Auditor-General.

The following communication was received from the Accountant of the House of Commons:

(Copy.)

HOUSE OF COMMONS,
OTTAWA, 29th August, 1878.

SIR,—In answer to your circular of the 21st instant, I would draw your attention to the 4th clause of 31 Vic., cap. 27, which provides that all sums of money voted by Parliament for contingencies or under the Members' Indemnity Act shall be paid over to and held by the Minister of Finance, subject to the *Order of the Commissioners for the Internal Economy of the House of Commons*, and shall be *paid to them or their order* from time to time in such sums as they may deem requisite. (*Please observe, these sums are not paid to me by the Minister of Finance, but to the Commissioners.*) Sec. 5 provides that the sums above mentioned shall be paid according to the directions

of the Commissioners, and the Speaker shall appoint an officer for that purpose, to be called the Accountant of the House of Commons, and the Commissioners shall pay such sums as they shall deem necessary to the credit of the said Accountant by an order signed by the Speaker and two of the said Commissioners.

It appears to me, if your circular is to apply to the House of Commons, the functions and duties of the Commissioners will be greatly infringed upon, and as it would be highly improper for me to do any act which would conduce to that end, I would therefore submit that any action in this matter should be suspended till the re-assembling of the Commissioners at the seat of Government, when the subject may be brought before them, and I may receive their instructions.

I would also refer you to the 6th clause of the same Act, which provides for the disposal of the sums voted by Parliament for the printing of Parliament, and how they are to be accounted for. I would submit that in this case, also, action should be suspended till the meeting of Parliament, when the Joint Committee on Printing can issue such instructions as they may deem necessary.

I have the honour to be, Sir,

Your obedient servant,

(Signed) HENRY HARTNEY,

Accountant House of Commons and Clerk of the Joint Committee of the Houses on Printing.

J. L. McDougall, Esq.,
Auditor-General.

(Copy.)

Audit Office,
August 30th, 1879.

Sir,—I have your favour of yesterday.

I believe that you misunderstood the object I had in view when the circular was sent. There is no expectation, on my part, of the authority of the Commissioners being dispensed with.

The warrant to pay over the money to the Commissioners from the Receiver-General's balance, and the authority to expend the sums in detail, must continue as at present. This is, however, in my opinion, no reason for objecting to the subsequent audit, which would not do away with the examination by any Committee of the House of Commons.

Your obedient servant,

(Signed) J. L. McDOUGALL,

Auditor-General.

Henry Hartney, Esq.,
Accountant of House of Commons,
&c., &c., &c.

House of Commons, 2nd September, 1878.

My Dear Mr. Hartney,—Having perused the circular of the Auditor-General—referred to in your note to me—the Audit Act of last session, and more especially sections 30, 33, 37, 40 and 41, your answer and the subsequent note of the Auditor General in reply. I am of opinion that the accounting clauses of the Audit Act were not intended to apply, and do not apply, to moneys voted for the purposes of the House of Commons or for the printing of Parliament, under the provisions of the Internal Economy Act, 31 Vic., c. 27, but that such moneys must continue to be

dealt with, expended and accounted for under that Act alone, and that the duty of the Auditor-General with respect to the same will be fully discharged by his taking care that no more money is advanced under the said Act than is voted by Parliament for the purpose. The Houses of Parliament are not departments of the Government or under its control, nor has either of them a ministerial and deputy head to perform the duties mentioned in the sections referred to by the Auditor-General. The Internal Economy Act is not mentioned or referred to in the Audit Act, as it would have been expressly if I had understood that it was intended to repeal or affect it. It certainly was never so understood by me or explained to me. It appears to me that the Internal Economy Act contains all the provisions requisite for ensuring perfectly satisfactory accountability to the House of Commons and Joint Committee for Printing, and that it could not have been intended that the Auditor-General should re-audit accounts audited under the said Act, and over which neither he nor the Government can exercise any control except (as I have before mentioned) that the sums advanced shall not in the whole exceed the sums voted by Parliament under the said Act, and any re-audit or examination of the accounts of the expenditure of such sums after they have been examined and approved by the Commissioners and Committee seems not only unnecessary, but might probably be considered as a trespass upon their powers and privileges.

Very truly yours,

(Signed.) G. W. WICKSTEED,

Law Clerk, House of Commons.

H. Hartney, Esq.,
Accountant under 31 Vic., cap. 27.

The amounts asked for by the Accountant of the Commons, and by the Clerk of the Senate, were placed at their disposal by cheques on the Receiver-General's account.

This was altered at the beginning 1879-80, and letters of credit substituted.

The only examination given to the expenditure is by the Internal Economy Commission in the Commons, and by the Contingent Committee of the Senate, which bodies may be assumed to take the places of the Public Accounts Committe with reference to other expenditure, that is to review general principles, but not to take up details. The objections to the Audit Office examination of the expenditure in the Senate and Commons, cannot be any more cogent here than they are with reference to the expenditure in the Imperial Houses.

Formerly certain disbursements for salaries in the House of Lords were paid from the fees, and no estimates were submitted to Parliament. This however was changed, with the approbation of the Lords; and as soon as an appropriation was made for the salaries, the expenditure under it went, as a matter of course, before the Comptroller and Auditor-General for audit, as will be seen from the following extract:—

"In consequence of the salaries and expenses of the establishment of the House "of Lords being (in accordance with their Report) voted by the House of Commons "as an item of Supply, it at once became an appropriation account, and passed under

" the operation of Sections 21 to 32 and Schedule A, item 3, of the Exchequer and " Audit Departments Act—cap. 39 of 29 and30 Vic.

The undersigned can see no reason for our legislation expenditure being treated differently from theirs. If it is a prudent thing to have the expenditure of all other accountants audited, is there anything in the nature of the expenditure in the Commons or Senate which makes the same course there unnecessary? When it is understood that the Auditor-General, in auditing the accounts for legislation, would act as the agent of Parliament to see that its intentions were observed, there appears to be no ground for an objection to the examination, but the strongest reasons for it.

On reference to the Audit Act, section 48, the different duties which may be assigned to the Auditor-General by the Minister of Finance, in addition to those which are made compulsory by the Act, will be found. The undersigned has not been directed to undertake any of them.

The following are letters to the Hon. the Treasury Board, and replies to the same:—

EXTRACT *from the minutes of a meeting of the Treasury Board, held at Ottawa, on the 2nd day of October*, 1878.

Three memoranda, numbered respectively 3, 5 and 6, and relating respectively to the mode of issuing letters of credit, the various books kept in the Auditor-General's office, and expenses of elections, were submitted by the Auditor-General, and approved by the Board.

W. REGINALD BAKER,
Fon the Secretary.

The Auditor-General.

EXTRACT *from the minntes of a meeting of the Treasury Board, held at Ottawa, on the 1st day of October*, 1878.

Circulars issued by the Auditor-General, and numbered 1 and 2, together with a memorandum on the payments on Money Order Account and Transfers from one Bank to another, were examined and approved by the Board, upon the understanding that the latter had also been approved by the Post Office Department.

W. REGINALD BAKER,
For the Secretary.

The Auditor-General.

Payments on Money Order account and Transfers from one bank to another.

The undersigned has the honor to submit for the consideration of the honorable the Treasury Board, the following modes of doing away with the inconvenience of having a method of issuing cheques for Money Order payments different from that employed when a sum on appropriation account is to be paid.

1st. The Money Order receipts might be deposited to a separate, differently headed account from that to which the amounts really belonging to the Receiver

General are placed, and the present manner of ordering disbursements would then continue.

2nd. The deposits might still be made as they now are, and the undersigned be empowered to unite with the Deputy Minister of Finance in making the cheques for Money Order payments, the power not being inconsistent with the Audit Act of last Session, but additional to anything there given.

The undersigned begs to recommend the latter method as it would simplify our dealings with the banks, and because the transfers might be conducted in the same manner and by the same authority.

If the above recommendation be carried out, the undersigned would not be responsible for the accuracy of the amounts stated by the Chief Superintendent of the Money Order branch of the Post Office Department as due to a bank, but only for the sum paid to the bank, being that which the Chief Superinteudent has ordered to be paid.

J. L. McDOUGALL,
Auditor General.

AUDIT OFFICE,
September 25th, 1878.

The undersigned has the honor to submit in accordance with 41st Vic., chap. 7. Section 15, for the approval of the Honorable the Treasury Board, the accompanying circulars Nos. 1 and 2.

J. L. McDOUGALL,
Auditor General.

AUDIT OFFICE,
September 19th, 1878.

AUDIT OFFICE,
September 10th, 1878.

SIR,—Without any reference at present to the accounts of last year, I have the honor to draw your attention to the appropriation expenditure of the current year, and to request that you will forward to me all accounts under your supervision that are ready. In sending your accounts I beg that you will cause the following to be observed by your officers.

1st. Accounts should be made up as soon after the close of each month as practicable and should be sent to this office not later than a month after the end of the period covered by the accounts. *E.g:* July accounts should be in my hands by the 1st of September; August by the 1st of October and so on.

2nd. In making up the periodical statements strict attention should be paid to the mode in which the appropriations have been granted by Parliament, the appropriations being the starting points in making up the statements. *E.g:* Mail Service (Grand Trunk), $175,000; 1878, Aug. 1st, paid on account $10,000; balance $165,000.

By following this plan the audit will be expeditiously accomplished, and I have no doubt that the several departments of the Service will find it satisfactory.

3rd. Each monthly account should be headed with the full amount of the several appropriations and the unexpended balances brought from the previous monthly statements.

4th. Each monthly account should be accompanied by the bills, vouchers, cheques and all other documents connected with the several expenditures.

5th. The several authorities sanctioning the payments, whether Statutory, Order in Council, Departmental or otherwise, should be quoted.

Lastly. If any point arises apart from the above, I shall be happy to confer with yourself or any of your officers on the subject.

I have the honor to be Sir,

Your obedient servant,

(Signed) J. L. McDOUGALL,

Auditor General.

The undersigned has the honor to submit to the Honorable the Treasury Board that, in his opinion, the payments which are now made by Mr. J. W. Harper, the paymaster of the Public Works Department, should be made under the letter of credit system.

The course now taken by the Department of Public Works, in supplying Mr. Harper with the means of paying accounts, has the objectionable feature of putting large sums of money to a private account, without giving any advantage in the way of required facility of payment which would not be afforded by letters ot credit.

The cheques drawn against letters of credit should be signed by the deputy head and the accountant.

An early audit at regular intervals of time, after payment, should be made. It would be much more effective in checking irregularities than the greatest attention before payment, necessarily without vouchers, can be.

J. L. McDOUGALL,

Auditor General.

AUDIT OFFICE,
4th October, 1878.

Mr. Courtney's memorandum of the 24th June, 1878, of which the following is a copy, goes fully into the matter and gives important information.

MEMORANDUM *on the payment of the Petty Accounts of the Public Works Department.*

The Bank of Montreal have, within the last few days, sent to this Department a statement showing the balances of the several Government accounts to the 15th inst. Similar statements are sent twice a month. On examination of this statement I find included the Department of Public Works Warrant Account. I could get no information respecting this account in the Finance Department, and I had to make enquiries of Mr. Drummond· From him I learned that the account was the drawing account of Mr. Harper, the paymaster of the Department; that its balance to-day is at credit of about $1,700; that it had been overdrawn, but had been covered through the deposit of a warrant for $5,500 odd. I cannot find that the cheques of Mr. Harper were ever submitted to the Auditor General.

I then inquired of Mr. McNicol, the Clerk in the Finance Department to whom were submitted for audit the last three consecutive quarters' accounts received from the Public Works Department. He told me that the aggregate of the payments entered in the appropriation ledger was represented by receipted paylists and bills; that schedules accompanied the vouchers; that these schedules, drawn up in Mr. Baine's office, showed that the accounts were either paid by warrants or cheques. Mr. McNicol told me that he verified the payments by warrants, but that as no cheques had ever been sent to the Department he did not trouble himself about them.

It will be recollected that in making up the Civil Government Expenditure last year (1876-77) it was found that Mr. Ross had made no payments for the petty contingencies of the Public Works Department, and on examination it was discovered that Mr. Harper had paid these petty contingencies for two years and had made no application for a refund. (See the Public Accounts of 1874-75.) In the Civil Government Contingencies there is an amount of over $700 paid to Mr. Harper, being petty contingencies paid by him for two years and four months.

The total amount of cash passing through Mr. Harper's hands during the year is about $300,000.

I do not wish for one moment to let it be supposed that I have the slightest suspicion of Mr. Harper. I believe him to be scrupulously honest, but at the same time I think the system under which he is at present working is bad and ought to be changed.

I propose that the present year's accounts be wound up as speedily as possible, and that, if after the 1st proximo any payments are to be made for the present year's service, the present account shall be used and allowed to be gradually wound up.

From the 1st proximo and for the services of the year 1878-79, and for future years, I propose that Mr. Harper be placed under the credit system, *i.e.*, a credit for say $15,000 should be opened at the Bank of Montreal; that the cheques (consecutively numbered and marked "Drawn against Credit Account") should be debited to this account; that fortnightly schedules should be made out of all cheques drawn against these credits, and these schedules and the cheques paid and the charge sheet should be rendered at present to the Finance Department, and subsequently, as directed by Sec. 30 of the Audit Act, in the way therein provided. The Bank would then be recouped for cheques drawn. I am not certain but that it would be better if the cheques were countersigned by the Accountant for the Deputy Minister of Public Works, but that would be for the Department to settle.

(Signed,) J. M. COURTNEY,

Deputy Minister of Finance.

EXTRACT *from the minutes of a meeting of the Treasury Board, held at Ottawa on the Seventh day of October*, 1878.

The Board have had under further consideration the memorandum from the Auditor-General upon the subject of the payments by Mr. Harper, Paymaster, Public Works Department; and looking at the fact that Mr. Harper's account is reported by the bank to be overdrawn to the extent of $6,500, the Board approve the report and direct that it be acted upon.

W. REGINALD BAKER,

for the Secretary.

The Auditor-General.

OTTAWA, Dec. 3, 1878.

DEAR SIR,—You will find enclosed herewith a minute of the Hon. the Treasury Board and memoranda of the Deputy-Minister of Finance and myself, on which that minute was based.

Mr. Bradley, with whom I have had some conversation on the subject during your recent absence, can explain the reason for my not conforming, at the request of your deputy, with the exact requirements of the minute above mentioned.

Perhaps you will be able to spare time, within the next day or two, for the consideration of this subject.

I am, your obedient servant,

J. L. McDOUGALL,

Auditor-General.

Hon. Chas. Tupper,
Min. Public Works.

Expenses of Elections.

Audit Office,
Ottawa, 30th September, 1878.

Sir,—In order to enable me to authorize payment of your fees and expenses under Section 126 of Elections Act of 1874 and its amendment of 1878, I shall require you to send me the accounts as rendered to you:

1. Of the Constable, if any.
2. Of Printer for printing proclamation.
3. do do ballot papers, directions for guidance of voters, and other disbursements absolutely required.
4. Account for rent of building for nomination (if any) when public one not available.
5. Account for ballot boxes, if any.
6. do any special item.
7. Each Deputy Returning Officer's Account properly made out, and supported by account for rent of polling stations, and compartment or screen.
8. Your own account properly made out, with above supports.

Your obedient servant,

J. L. McDOUGALL,

Auditor-General.

The undersigned has the honor to submit to the Honourable the Trseasury Board, that in his opinion the 30th Section of the Audit Act requires a uniform mode of issuing letters of credit for expenditure in all the Provinces.

The substitution of the form now used when payments are to be made in Ontario and Quebec for that which has continued to exist in authorizing expenditure for the outlying Provinces would secure the double advantage of the control over all disbursements which was contemplated by Parliament and of having one general system.

J. L. McDOUGALL,

Auditor-General.

Audit Office,
1st October, 1878.

The undersigned has the honor to submit to the Honorable the Treasury Board, that the following books are used in his office:—

An Appropriation book in which all payments on account of appropriations are entered against the several headings to which they belong:

A Letter of Credit book in which all credits for Ontario and Quebec are entered:

A book in which all the receipts of the Dominion, under their different headings, are entered as they occur, and are subsequently recapitulated by months and Provinces.

A register in which all accounts and documents, as they come in, are entered, and the times when they are given to, and returned by the Examiners are noted.

Books for each Examiner in which the appropriation statements of the different accountants are entered with all the remarks which the examination has called forth with regard to the various items, whether as to a doubt of the connection with the appropriation, the insufficiency of the departmental authority, the want of evidence of payment or any other apparent defect.

In the Examiner's books, the explanations of the accountants in reply to queries are also noted.

J. L. McDOUGALL,
Auditor-General.

AUDIT OFFICE,
1st October, 1878.

Much time was expended, shortly after the inauguration of the Audit system in the examination of the election accounts. The late Hon. John Simpson, Assistant Auditor, who had taken exclusive charge of the examination of election accounts, died a few days after the general election, and the undersigned was obliged to put a large part of the Audit staff to the work of examining and disposing of the accounts without their having had any previous training.

It was therefore late in the financial year, indeed about the end of March, before anything like a fair beginning could be made in the audit of the ordinary expenditure of the Government. There are appended letters written to the Treasury Board with reference to expenditure made of Canadian moneys in the hands of English bankers.

(Copy.)

AUDIT OFFICE,
OTTAWA, 8th December, 1879.

SIR,—I have the honour to draw attention to Sec. 22 of the Audit Act, and to state that, although the Dominion Notes are being regularly cancelled, I have not received any intimation of the receipt of the other securities mentioned in that section.

I should like to receive as long notice as you can give of the time when you will be prepared to have the necessary assistance from your Department given to the work of cancellation of the other securities, so that I may be able to put a person to the work with as little derangement of the general duties of the office as possible.

I have the honour to be, sir,

Your obedient servant,
J. L. McDOUGALL,
Auditor-General.

J. M. COURTNEY, Esq.,
Deputy Minister of Finance,
&c., &c., &c.

OTTAWA, 12th December, 1879.

SIR,—I am in receipt of your letter of the 8th instant, on the subject of the destruction and cancellation of matured securities; and in reply thereto, I have to state that, on my assumption of office, I found that the marking off of coupons and matured debt belonged to the old Receiver-General's Department, and that, for some

time previous, the Financial Agents in England had not forwarded the coupons and bonds. I have since however received several boxes, which are in process and are nearly written off, and as soon as the present press of work is over, I trust to hand them at once over to you. Of course I will take good care to give you early notice of the same.

Your obedient servant,

J. M. COURTNEY,

Deputy Minister of Finance.

The Auditor-General.

With reference to a large proportion of the expenditure made in England, there is no doubt of the legality of the exact payments; that is, for the maturing debentures, the instalments of interest, commission for management, &c. The payments on appropriation account, although not large dur.ng 1878-79, and the expired portion of 1879-80 (so far as the facts are known to the undersigned,) are made against the provisions of the Audit Act. The payments are made without any reference to the undersigned. As, however, it is nowhere laid down as a part of the duty of the Auditor General to notify the Agents of the Government, and even Canadian bankers holding Government moneys, of the restrictions of the Audit Act in making disbursements on Government account, and as such notice might lead to inconvenience, the undersigned has taken no further action in the matter than drawing the attention of the Government to the subject as above set forth.

The following letter was addressed to the Deputy Minister of Justice:—

AUDIT OFFICE, 2nd May, 1879.

SIR,—Please give your opinion on the accompanying correspondence between the Deputy Minister of Finance and myself, so far as the case of Mr. Dixon goes, and return the letters to me.

I have the honor to be, Sir,

Your obedient servant,

(Signed) J. L. McDOUGALL,

Auditor General.

Z. A. LASH, Esq.,
Deputy Minister of Justice.

To which was received the following reply:—

OTTAWA, June 10th, 1879.

SIR,—The question submitted by you as to the payment of the increase allowed to Mr. Dixon, a clerk in the Public Works Department, raises a very important question as to your duties and responsibilities as Auditor General.

The broad question is, whether you should, or indeed whether you have the right to enquire into the right of the Government to pass an Order in Council authorizing the expenditure of public money, or whether your duty and power as Auditor General is limited merely to seeing that any moneys, the expenditure of which has been authorized by Order in Council, or departmentally, according to circumstances, have been voted by Parliament to be used for the purpose intended.

I have given the matter very careful consideration, and am satisfied that your duties and powers as Auditor-General are confined to seeing that any moneys which the Government seek to expend have been voted to Her Majesty for the purpose, and that you have no right to enquire into the legal right of the Government to do that for which they seek to expend the money which has been voted to them by Parliament.

The question is one of principle, and not of degree. If you have a right to enquire into the legal right of the Government to do something which may appear to you to be clearly beyond their powers as a Government, then you would have an equal right, and it would be your duty, to enquire into the validity, in a legal point of view, of every act done by the Government involving the expenditure of money.

It is out of the question that any such responsibility should be cast upon you. Parliament never intended to make you the judge in the first instance of the validity of all the executive acts of the Crown. It must be remembered that the Government is responsible to Parliament and to the people for their acts. It is for them to satisfy Parliament and the people that they did not exceed their authority, or to justify any excess of authority on their part, and when necessary to ask Parliament to confirm their actions. Once it were admitted that the Government had to satisfy the Auditor-General, or any other person outside of Parliament, as to the legal validity of any proposed action on their part before such action could be taken, it is not difficult to imagine that the consequences might be disastrous.

A reference to the provisions of the Act under which you hold office, shows, I think, that your duties and powers are confined to those I have mentioned.

The 11th section authorizes the appointment of the Auditor-General "for the more complete examination of the public accounts of the Dominion, and for the reporting thereon to the House of Commons," and the 31st section makes it the duty of the Auditor-General to see that no cheque issues for the payment of any public money for which there is no direct Parliamentary appropriation, or in excess of any portion of such appropriation, the expenditure of which has been authorized by the Governor in Council.

The 32nd section provides that no cheque for public money shall issue, except upon the certificate of the Auditor-General that there is Parliamentary authority for the expenditure, save only in specified cases.

The Parliamentary authority referred to in the 32nd Section, means, I think, the same as Parliamentary appropriation mentioned in the 31st Section, otherwise nothing could be done by the Government involving the expenditure of public money unless the act sought to be done was authorized by a Statute. It is needless to say that there are very many things which the Crown can do, and which involve the expenditure of money, the doing of which depends upon the common law powers of the Crown and not upon statute.

I think, therefore, that if you find that moneys have been voted applicable to a certain purpose, and if the Government authorize the expenditure of such money for a purpose coming within that for which they were voted, it is your duty to authorize the issue of the necessary cheque.

It is not necessary for me to express any opinion upon the effect of the Canada Civil Service Act, 1868, and amendments, upon the general powers possessed by the Crown with respect to the employment of servants and agents. The general right of the Crown to employ servants is certainly not conferred by Statute. It always existed at Common Law.

I need not say that the Government should regard the provisions of Statutes and follow their directions.

Some Statutes are imperative and limit the powers of those acting under them, so that an Act done contrary to their provisions would be void. Other Statutes are directory only, non-compliance with which does not affect the legal validity of what may be done. It may be that the Civil Service Act is one of the latter class. Unless it be so, from all I can learn, a large number of servants who have been, and

who now are, in the employ of the Crown, have no rights, and all acts which have been done by them in pursuance of their supposed powers, as servants of the Crown, are void. It is unnecessary to remark that such a conclusion would be startling.

I suppose that you have hitherto been under the impression that your duties and responsibilities were greater than they are, and I feel sure you will be glad to learn that they are defined within the limits above explained.

I am, Sir,

Your obedient Servant,

(Signed) Z. A. LASH,

D. M. J.

I concur in this opinion.

(Signed) JAS. McDONALD,

Minister of Justice.

No reply has been sent to this letter, as it appeared that it could be better dealt with here. Whether for the purpose of preventing irregularities in making payments, or of reporting them to Parliament, if they have occurred in the disbursement of accountable moneys, it is the duty of the undersigned to be fully informed as to all the brakes which have been put by Parliament or the Government on the expenditure of the public funds. The undersigned should possess more information on such subjects than any other official. That information should, no doubt, be used in reporting infringements of the rules laid down by Parliament, if the rules have been broken; but it seems more in the public interest that the Auditor-General of the time being should do what he can to prevent the illegality, than that he should take part in making payments contrary to Acts of Parliament without drawing the attention of those who have ordered the illegal payments, and who would not have done so had their attention been drawn to the legal or other sound objection. The undersigned cannot think of anything more desirable in payments and account-keeping than uniformity. He believes that when an Act of Parliament establishing certain limits to payments, or an Order in Council of a general nature with the same object has been passed, great good will arise from there being a person who can point, and who is expected to point, out when the provisions of either are about being disregarded, not w.th the object of hindering the Government from carrying out its wishes, but with a view of securing that uniformity which the Government itself has determined upon when passing the general Order in Council or submitting the bill to Parliament. It is plain that the attempt to control, against the will of the Government, their expenditure while within the Parliamentary grants, through a single person, the inferior of each of the members of the Cabinet in rank, would be out of tne question—would, indeed, be as useless to the country as it would be unpleasant to the officer.

Assuming, however, that the Government is disposed to carry out the wishes of the people, as shewn by the acts of their representatives, the Auditor General must report some points on which he does not agree with the Executive, but the greater

part of the good which he will accomplish will result from the prevention of irregularities by timely drawing attention to points which must be reported on adversely, if allowed to pass in the first instance.

There was no parliamentary audit until the passage of the Audit Act, and, as might naturally be expected, the undersigned has not brought the auditing of the accounts of the whole Dominion to perfection. He has not laid bare great wrongdoings in this report. He hopes that they have not existed. It did not appear to be the prime duty of the Auditor-General to detect wrongs committed, but to establish a system which would render the possible losses the smallest.

Wherever it was necessary to put the control of a considerable sum of money in the hands of an accountant, it has been done by giving him a credit, where that has been rendered possible by there being a bank in the neighbourhood.

The advantages which result from adopting the letter of credit system in preference to that of cheques are these:—1st, the money remains at the credit of the Receiver-General, and is thus available for other purposes until it is required to repay the public creditor; 2nd, as the cheques drawn against the credit are the property of the Government after payment, they can always be examined, and no part of the money entrusted to the accountant can be diverted to the private use of the accountant, even temporarily, without the means of detecting the irregularity being at hand.

The undersigned has the honor to request that instructions may be given to him enlarging upon the meaning of the term "countersigned" as used in Section 35 of the Audit Act. It does not seem to express what duties are to be performed by the Auditor-General in connection with the Public Accounts previous to his countersignature being attached; nor are there any directions as to the persons who are to transmit the accounts to him, or the time when they are to be transmitted.

The undersigned while exercising the necessarily novel functions of a newly-created office, has in all probability, in some instances, either exceeded or fallen short of the powers granted him by Parliament. He trusts that any points on which he should receive directions from the Public Accounts Committee will be early taken up.

J. L. McDOUGALL,

Auditor-General.

AUDIT OFFICE,

OTTAWA, February, 1880.

APPROPRIATION ACCOUNTS

FOR FISCAL YEAR ENDED 30TH JUNE, 1879

PART I.

Appropriation Accounts for Fiscal Year ended 30th June, 1879.

CHARGES OF MANAGEMENT.

Vote $70,600

ACCOUNT of sums expended compared with sum granted, for the Year ended 30th June, 1879, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.			Expenditure Compared with Grant.	
		Salaries.	Contingencies.	Total.	Less than Granted.	More than Granted.
	$	$ cts.	$ cts	$ cts.	$ cts.	$ cts.
Financial Inspector	2,600	2,600 00	.....	2,600 00	.....	.....
Office of Assistant Receiver-General, Toronto	7,600	5,764 50	1,403 06	7,167 56	432 44	.....
do do Montreal.....	5,500	5,500 00	.....	5,500 00	.....	.....
do and Auditor, Halifax	10,000	9,602 77	1,641 31	11,244 08	.....	1,244 08
do do St. John	11,400	11,300 00	2,402 29	13,702 29	.....	2,302 29
do do Fort Garry	6,500	2,776 16	380 00	3,156 16	2,954 34	.....
do do Prince Arthur's Landing.....		300 00	89 50	389 50		
do do Victoria	7,000	6,096 50	388 26	6,484 76	515 24	.....
do do Charlotteto'n, P.E.I.	4,000	3,300 00	601 81	3,901 81	98 19	.....
Country Savings Banks:						
Nova Scotia..	12,000	5,975 02	598 91	6,573 93	258 52	.....
New Brunswick.....		3,550 00	817 55	4,367 55		
British Columbia.....		800 00	.....	800 00		
Seigniorial Commission and Tenure	2,500	.....	.....	.....	.....	.....
Supplementary	1,500	2,930 04	691 57	3,621 61	378 39	.....
Total expended	.....	60,494 99	9,014 26	69,509 25		
Total less than granted...	.....	.....	.....	.....	4,637 12	
Total more than granted..	.....	.....	.....	.....		3,546 37
Balance unexpended.....	.....	.....	.....	1,090 75		
	70,600			70,600 00		

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
JOHN GORMAN.

REMARKS.

(Copy.)

OTTAWA, 11th December, 1879.

SIR,—I have the honour to acknowledge the receipt of your letter of the 6th instant, requesting information as to the cause of variance between the expenditure in connection with Charges of Management and the sum appropriated by Parliament for that service; and in reply thereto I beg to state that, although details are placed in the estimates of sums likely to be required for the several services, yet Parliament grants the amounts *en bloc*; and that I find, on examination, the total appropriation is not exceeded. I will, however, endeavour, in the estimates to be placed before Parliament during the next session, to provide sufficient to cover expenditure for each sub-head.

Your obedient servant,

J. M. COURTNEY,

Deputy-Minister of Finance.

The Auditor-General.

The above letter of the Deputy-Minister of Finance indicates that at the time the estimates for 1878-79 were framed, it was not expected that explanations of the causes of difference between the grant and expenditure for sub-heads would be necessary when the expenditure against the whole grant was less than the appropriation.

Appropriation Accounts for Fiscal Year ended 30th June, 1879—Continued.

CHARGES OF MANAGEMENT—*Continued.*

ACCOUNT of sums expended compared with sums estimated under Statute, for the Year ended 30th June, 1879, showing the surplus or deficit upon each sub-head.

Service.	Estimate.	Expenditure.	Less than Estimate.	More than Estimate.
a London Agents:	$ cts.	$ cts.	$ cts.	$ cts.
Commission, brokerage, &c., on payment of interest on debt, sinking funds, &c.	61,869 23	150,836 78	.....	88,967 55
Stamps, postages and telegrams	2,000 00	1,751 89	248 11	.....
c Expenses in connection with the issue and redemption of Dominion Notes	25,000 00	21,880 14	3,119 86	.....
Printing, advertising, express charges, &c., including the printing of Dominion Notes	25 000 00	31,581 31	.....	6,581 31
Total estimate	113,869 23			
Total expenditure	.....	206,050 12		
More than estimated	92,180 89	.....	92,180 89	
	206,050 12	206,050 12	95,548 86	95,548 86

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
JOHN GORMAN.

REMARKS.

(Copy.)

OTTAWA, 11th December, 1879.

SIR,—I have the honour to acknowledge your letter of this date enclosing that part of your report in connection with the expenditure for Charges of Management, and in compliance with your request I have to state that during the year there was a charge made by the London Agents of £15,489 sterling, being a commission of 1 per cent. on debt matured—this, of course, is exceptional. The other items in the statement do not call for remark. I may, however, add that some of them will not re appear in future years.

Your obedient servant,

J. M. COURTNEY,

Deputy-Minister of Finance.

The Auditor-General.

Appropriation Accounts for Fiscal Year ended 30th June, 1879—Continued.

CHARGES OF MANAGEMENT—*Continued.*

c. SUMMARY of expenses in connection with the issue and redemption of Dominion Notes.

		$ cts.	$ cts.
	For Amount paid Bank of Montreal for placing gold coin		1,732 92
1	do sundry persons, extra work posting, cancelling and destroying coupons		2,681 00
	do sundry persons employed in counting and destroying Dominion Notes		3,148 50
2	Travelling expenses of T. D. Tims	1,180 00	
3	do G. Y. Crookshank	810 00	
	do Hon. Minister of Finance	876 00	
	do sundry persons	228 00	
			3,094 00
	Amount paid J. P. Taylor as Extra Clerk	912 50	
	do F. A. Coffin do	730 00	
	do J. C. Beatty do	730 00	
	do R. D. O'Brien do	430 00	
	do E. H. Harrington do	368 00	
	do J. G. Turgeon do	368 00	
	do R. D. Roach do	184 00	
	do sundry persons for extra work	438 00	
1	do do services in Savings Bank Branch	1,130 25	
	do F. A. Gough as Extra Clerk	368 00	
			5,658 75
	do expenses of Toronto robbery proceedings:		
	Sundry persons, detective and other services	2,541 74	
	do travelling expenses	1,239 73	
	For cablegram	26 25	
			3,807 72
	do J. Bethune for professional services		81 50
	do sundry persons for attending enquiries into counterfeiting at Longueuil	263 25	
	do do do Napanee	121 25	
	do do do New York	298 37	
			682 87
	do John Adams in full of his claim arising from defalcations at Dundas		700 00
	do City and District Savings Bank, Montreal:		
	For boxes for insurance securities	170 00	
	For sundry disbursements	122 88	
			292 88
			21,880 14

J. L. McDOUGALL,
Auditor-General.

Examined,
JOHN GORMAN

REMARKS.

1. These several sums of $2,681 00, $438.00 and $1,130.25, amounting to $4,249.25, were for extra services of persons receiving regular payment in the Department for which the extra work was done. The payments were made in opposition to sec. 20, of 31st Vic., cap. 34.

2. During the early part of the year, Mr. Tims received a living allowance, while travelling, at the rate of five dollars per day; but attention was called to the Order in Council fixing the maximum rate at three and a half dollars per day, and the accounts for the remaining portion of the year were rendered in accordance with the regulation.

3. Mr. Crookshank, during the latter part of the year, received a living allowance, while travelling, at the rate of two and one-half dollars per day, and earlier, his actual expenses as well as a bonus of two and one-half dollars per day

Appropriation Accounts for Fiscal Year ended 30th June, 1879- Continued.

CIVIL GOVERNMENT.

GOVERNOR GENERAL'S SECRETARY'S OFFICE.

Vote..... $8,700.

ACCOUNT of sums expended, compared with the sum granted, for the Year ended 30th June, 1879, showing the surplus or deficit upon each sub-head of Vote.

Service.		Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Granted.	More than Granted.
		$ cts.	$ cts.	$ cts.	$ cts.
1 Secretary	*a*	200 00	200 00	.....	.....
1 Aide-de-Camp	*b*	2,200 00	2,200 00	.....	.....
1 Chief Clerk	*c*	2,000 00	2,200 00	.....	200 00
1 1st Class Clerk	*d*	1,400 00	762 80	637 20	.....
1 Junior 2nd Class Clerk	*e*	1,000 00	1,200 00	.....	200 00
1 do	*f*	900 00	875 00	25 00	.....
2 Messengers and Orderly		1,000 00	1,000 00	.....	.....
		8,700 00	8,437 80	662 20	400 00
1 Secretary, authorized by 31 Vic., cap. 33		2,400 00	2,400 00		
		11,100 00	10,837 80		
Expenditure less than estimate		.....	.....	262 20	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
J. PATTERSON.

REMARKS.

a. The Secretary's salary was increased to $3,000, from 1st March, 1879, by Order in Council, 3rd March. $2,400 of this salary is provided by 31 Vic., cap. 53. The remainder was voted in the Supplementary Estimates.

b. Salary increased from 1st March, 1879, by Order in Council of the 3rd March, from $1,800 to $2,200, and difference voted in Supplementary Estimates.

c. Salary increased by Order in Council of the 7th October, 1878, from 1st July, 1878.

d. Mr. Herbert retired from the Service on the 15th July, 1878, and the vacancy was only filled on the 1st February, 1879, by the transference of Lieut.-Col. Stuart from Militia Department.

e. Salary increased from 1st July by Order in Council of 30th September.

f. Over-estimated. His increase only dated from 1st January, 1879.

Appropriation Accounts for Fiscal Year ended 30th June, 1879—Continued.

CIVIL GOVERNMENT—*Continued.*

PRIVY COUNCIL.

Vote ..... $15,300.

ACCOUNT of sums expended, compared with the sum granted, for the Year ended 30th June, 1879, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	$ cts.	$ cts.	$ cts.	$ cts.
1 Deputy Head	3,200 00	3,200 00	.....	.....
1 Chief Clerk, Assistant.....	2,200 00	2,200 00	.....	.....
1 1st Class Clerk.....	1,700 00	1,700 00	.....	.....
2 Senior 2nd Class Clerks.....	2,800 00	2,800 00	.....	.....
3 Junior do ..... *a*	2,700 00	2,550 00	150 00	.....
1 Private Secretary ..... *b*	600 00	333 87	266 13	.....
1 Door Keeper.....	600 00	600 00	.....	.....
3 Messengers..... *c*	1,500 00	1,465 00	35 00	.....
1 Messenger..... *d*	.....	219 32	.....	219 32
	15,300 00	15,068 19	451 13	219 32
1 Minister, authorized by 36 Vic., cap. 31..... *e*	7,000 00	4,948 94	2,051 06	
	22,300 00	20,017 13		
Expenditure less than estimated.....	.....	.....	2,282 87	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
J. PATTERSON.

REMARKS.

a. Over-estimated.

b. No Secretary until 11th December, 1878.

c. Over-estimated.

d. Appointed by Order in Council of 4th January, 1879. Not estimated.

e. No President of the Council until 17th October, 1878.

Appropriation Accounts for Fiscal Year ended 30th June, 1879—Continued.

CIVIL GOVERNMENT—*Continued.*

DEPARTMENT OF JUSTICE.

Vote..... $16,150.

ACCOUNT of sums expended, compared with the sum granted, for the Year ended 30th June, 1879, showing the surplus or deficit upon each sub-head of Vote.

Service.		Grant.	Expenditure.	Expenditure. compared with Grant.	
				Less than Granted.	More than Granted.
		$ cts.	$ cts.	$ cts.	$ cts.
1 Deputy Head	*a*	3,600 00	3,600 00	.....	
5 Senior 2nd Class Clerks	*b*	6,100 00	6,068 28	31 72	
1 3rd Class Clerk	*c*	500 00	474 93	25 07	
Private Secretaries, French and English	*d*	600 00	495 79	104 21	
2 Messengers	*e*	900 00	879 65	20 35	
Penitentiary Branch.					
1 Inspector		2,250 00	2,250 00	.....	
2 Assistant Inspectors	*f*	500 00	375 05	124 95	
1 Senior 2nd Class Clerk		1,150 00	1,150 00	.....	
		15,600 00	15,293 70	306 30	
Supplementary vote for organization of staff		550 00	.....	550 00	
1 Minister, authorized by 36 Vic., cap. 31		7,000 00	7,000 00		
		23,150 00	22,293 70		
Expenditure less than estimated		.....	.....	856 30	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
J. PATTERSON.

REMARKS.

a. Mr. Lash received, in addition, as Solicitor for the Indian Office, $400; preparing rules and tariff of the Maritime Court of Ontario, $400; and as Counsel for the Crown before the Supreme Court *in re* Intercolonial Railway, $350.

b. Mr. Kinloch transferred to Department of Interior from 1st November, 1878.

Mr. J. Griffin to take the above vacancy from 18th November, 1878. O.C., 18th November, 1878.

H. B. S. Lane to take vacancy by retirement of M. J. Griffin, from 1st March, 1879, at $700 per annum. O.C., 25th April, 1879.

(Mr. Griffin retired 31st January, 1879.)

One made a Chief Clerk, at $1,550; two increased to $1,400, and one to $1,200—Messrs. Griffin and Lane taking the place of the fifth. O.C., 13th June, 1879.

c. Mr. Fraser appointed to succeed Mr. Steele (who retired 30th April, 1879), at $300 per annum.

d. Mr. Kinloch, Secretary from 1st July to 31st October; Mr. Griffin, from this date to 31st January, 1879, and Mr. Hall to the end of June.

Mr. Power acted as French Secretary from 1st July to 31st October, 1878.

e. Over estimated.

f. The estimate was for a whole year's salary, but Mr. Walkem, of British Columbia, was only paid for the last six months.

Appropriation Accounts for Fiscal Year ended 30th June, 1879—Continued.

CIVIL GOVERNMENT—*Continued.*

DEPARTMENT OF MILITIA AND DEFENCE.

Vote..... $36,450.

ACCOUNT of sums expended compared with the sum granted, for the year ended 30th June, 1879, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure Compared with Grant.	
			Less than Granted.	More than Granted.
	$	$ cts.	$ cts.	$ cts.
1 Deputy Head	3,200	3,200 00	.....	.....
1 1st Class Clerk	1,600	1,600 00	.....	.....
2 Junior 2nd Class Clerks *a*	2,000	1,854 13	145 87	.....
1 Secretary *b*	600	589 20	10 80	.....
1 Chief Clerk, Accountant	3,000	3,000 00	.....	.....
1 1st Class Clerk	1,700	1,700 00	.....	.....
2 Senior 2nd Class Clerks *c*	2,700	2,712 50	.....	12 50
1 Junior 2nd Class Clerk	950	950 00	.....	.....
1 do do *d*	.....	291 65	.....	291 65
1 Director of Stores	2,200	2,200 00	.....	.....
1 1st Class Clerk	1,450	1,450 00	.....	.....
1 Senior 2nd Class Clerk *e*	1,350	1,375 00	.....	25 00
1 Junior do	850	850 00	.....	.....
1 3rd Class Clerk, Storekeeper *f*	700	750 00	.....	50 00
1 Chief Clerk, Military Branch	2,200	2,200 00	.....	.....
2 1st Class Clerks *g*	3,150	2,454 13	695 87	.....
1 do Clerk, supernumerary	1,400	1,400 00	.....	.....
1 Senior 2nd Class Clerk	1,400	1,400 00	.....	.....
4 Junior do Clerks	4,000	4,000 00	.....	.....
1 Office-Keeper	500	500 00	.....	.....
3 Messengers *h*	1,500	1,408 32	91 68	.....
	36,450	35,884 93	944 22	379 15
1 Minister, authorized by 36 Vic., cap. 31 *j*	7,000	6,962 36		
	43,450	42,847 29		
Expenditure less than estimate	.....	.....	602 71	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
J. PATTERSON.

REMARKS.

a. Mr. Chapleau was transferred to the House of Commons staff and Mr. De Salaberry was appointed to fill the vacancy at $700 per annum by Order in Council, 11th February, 1879.

b. Mr. W. B. Ross acted as Secretary from 1st July to 16th October, 1878, and Mr. Benoit, from 27th October to 30th June, 1879.

c. Under-estimated. Mr. Aumond's salary was increased under the Civil Service Act by $50, from 1st April, 1879. Order in Council, 21st May, 1879.

d. Not estimated. Mr. Waldo appointed by Order in Council, 3rd Feb., 1879.

e. Under-estimated. Mr. Grant's salary increased $50 under Civil Service Act from 1st January, 1879, by Order in Council, 10th April, 1879.

f. Under-estimated. Mr. Clarke's salary increased $50 under Civil Service Act, from 1st July, 1878, by Order in Council, 2nd September, 1878.

g. Lieut.-Col. Stuart transferred to Governor-General's Office, from 1st February, 1879.

h. Michael Ryan superannuated and his successor appointed at $400 per annum, from 1st August, 1878, by Order in Council, 2nd August, 1878.

j. Hon. Mr. Masson was not appointed until two days after his predecessor's retirement.

Appropriation Accounts for Fiscal Year ended 30th June, 1879—Continued.

CIVIL GOVERNMENT—*Continued.*

DEPARTMENT OF SECRETARY OF STATE.

Vote ..... $35,120.

ACCOUNT of sums expended, compared with the sum granted, for the Year ended 30th June, 1879, showing the surplus or deficit upon each sub-head of Vote.

Service.		Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	Expenditure compared with Grant. More than Granted.
		$ cts.	$ cts.	$ cts.	$ cts.
1 Deputy Head		3,200 00	3,200 00	.....	.....
1 Chief Clerk	*a*	2,250 00	2,250 00	.....	.....
1 do Clerk of Crown	*b*	1,850 00	1,950 00	.....	100 00
1 do Keeper of Records	*c*	1,600 00	1,700 00	.....	100 00
1 Queen's Printer	*d*	2,100 00	2,125 00	.....	25 00
1 Deputy Registrar General	*e*	1,750 00	1,875 00	.....	125 00
5 1st Class Clerks	*f*	8,000 00	5,100 00	2,900 00	.....
1 Senior 2nd Class Clerk	*g*	1,350 00	5,112 50	.....	3,762 50
2 Junior 2nd Class Clerks and Secretary	*h*	2,600 00	4,837 50	.....	2,237 50
9 3rd Class Clerks	*i*	5,750 00	1,925 00	3,825 00	.....
4 Messengers	*j*	1,920 00	1,935 00	.....	15 00
Mounted Police Branch.					
1 1st Class Clerk	*k*	1,750 00	729 13	1,020 87	.....
1 Junior 2nd Class Clerk	*l*	1,000 00	416 60	583 40	.....
		35,120 00	33,155 73	8,329 27	6,365 00
1 Minister, 36 Vic., cap. 31		7,000 00	7,000 00		
		42,120 00	40,155 73		
Expenditure less than estimadte		.....	.....	1,964 27	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
J. PATTERSON,

REMARKS.

a. Mr. Powell also received, as Secretary of the Civil Service Board, $200. *See* Contingencies.

b. O.C., 7th Oct., 1878, increased Mr. Pope's salary to $2,000, from 1st Oct., 1878.

c. O.C., 13th June, 1879, increased Mr. Morgan's salary to $1,800, from 1st January, 1879.

Mr. Morgan received, in addition, two hundred dollars for preparing an index to State records, and $100 for other extra services. *See* Contingencies of this office.

d. O.C., 10th April, 1879, increased Mr. Chamberlin's salary to $2,150, from 1st January, 1879.

e. O.C., 13th June, 1879, increased Mr. Catellier's salary to $2,000, from 1st January, 1879.

f. Only three were paid: Messrs. Steele, $1,700; Jones, $1,800; and Young, $1,600.

g. Two additional. Mr. Tobin was made a Senior 2nd, from 1st October, by O.C. of 7th October, 1878; Mr. Tobin also acted as Private Secretary, from 1st July to 31st October, 1878.

Mr. Gliddon was made a Senior 2nd, from 1st January, 1879, by O.C. of 13th June, 1879.

h. Messrs. Roxborough, Potvin, Robertson, Kingston, Burns, Ballantyne and Learoyd, made Junior 2nd Class Clerks by O.C., 13th June, 1879.

Messrs. Tobin and Gliddon promoted.

i. Several promotions—*See* remarks marked *g*; and three new appointments, from 1st October, by O.C., 7th October, 1878.

j. Under estimated.

k and *l.* Transferred to Department of Interior.

Appropriation Accounts for Fiscal Year ended 30th June, 1879—Continued.

CIVIL GOVERNMENT—*Continued.*

DEPARTMENT OF THE INTERIOR.

Vote..... $45,720

ACCOUNT of sums expended compared with the sum granted, for the Year ended 30th June, 1879, showing the surplus or deficit upon each sub-head of Vote.

Service.		Grant.	Expenditure.	Expenditure Compared with Grant.	
				Less than Granted.	More than Granted.
		$ cts.	$ cts.	$ cts.	$ cts.
1 Deputy Head	*a*	3,200 00	3,404 97	.....	204 97
2 Senior 2nd Class Clerks	*b*	2,450 00	3,504 63	.....	1,054 63
1 Chief Clerk, Indian Branch		2,200 00	2,200 00	.....	.....
1 Inspector, Indian Agencies		1,800 00	1,800 00	.....	.....
1 1st Class Clerk	*c*	1,600 00	1,550 00	50 00	.....
2 Senior 2nd Class Clerks, Indian Branch	*d*	2,600 00	2,612 50	.....	12 50
4 Junior do do	*c*	3,700 00	3,425 02	274 98	.....
1 3rd Class Clerk do	*e*	600 00	478 50	121 50	.....
3 1st Class Clerks, Ordnance	*f*	4,350 00	2,975 00	1,375 00	.....
1 Junior 2nd Class Clerk, Ordnance	*g*	950 00	1,770 00	.....	820 00
2 Chief Clerks, Dominion Lands	*h*	5,400 00	5,065 94	334 06	.....
1 1st Class Clerk do	*i*	1,450 00	1,475 00	.....	25 00
5 Senior 2nd Class Clerks, Dominion Lands	*j*	6,550 00	6,600 00	.....	50 00
6 Junior do do	*k*	5,700 00	6,787 50	.....	1,087 50
1 3rd Class Clerk do	*k*	650 00	.....	650 00	.....
1 Private Secretary	*l*	600 00	350 55	249 45	.....
4 Messengers	*m*	1,920 00	1,849 72	70 28	.....
Mounted Police Branch.					
1 Chief Clerk	*n*	.....	1,020 87	.....	1,020 87
1 Senior 2nd Class Clerk	*n*	.....	400 00	.....	400 00
1 Junior do	*n*	.....	583 40	.....	583 40
		45,720 00	47,853 60	3,125 27	5,258 87
1 Minister, 36 Vic., cap. 31 ..... at $7,000 00 1 do do ..... at 8,000 00	*o*	7,706 98	2,051 06 5,655 92		
		53,426 98	55,560 58		
Expenditure more than estimated		.....	.....	.....	2,133 60

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
J. PATTERSON.

REMARKS.

a. Mr. Meredith was superannuated on 8th October, but was paid his salary to 1st November. Mr. Meredith also received as Chairman of the Civil Service Board $133.32 for four months, to the 31st October (*see* Contingencies). Mr. Buckingham was appointed Deputy-Minister from 8th October, but was removed to his former position in the Public Works Department, and Col. Dennis was promoted to the vacant position by Order in Council, 14th November.

b. Mr. Burgess, by Order in Council, 8th October, 1878, was promoted to a 1st Class Clerkship, and Mr. Kinloch, in addition, was transferred from Department of Justice, where his salary is provided for, from 1st October, 1878.

c. Over-estimated.

d. Under-estimated.

e. Over-estimated. Mr. Coffey appointed from 17th July, at $500 per annum.

f. Two 1st Class Clerks only were paid.

g. Mr. Rodgers was promoted to the 2nd Class, Order in Council, 20th July, 1878, and Mr. Keys appointed a Junior 2nd by Order in Council, 17th July, 1878.

h. Col. Dennis was promoted to the position of Deputy Head and was succeeded by Mr. Lindsay Russell, by Order in Council, 14th November, 1878, at a salary of $2,600. Col Dennis' salary was $3,200. Col. Dennis also received as arrears of salary from 1st January, 1873, to 1st January, 1878, $2,038 (*see* Miscellaneous.)

i. Promoted under Civil Service Act, from 1st January, 1879, to $1,500. Order in Council, 10th April, 1879.

j. Messrs. Tétû and Lang's salaries were increased under the Civil Service Act to $1,300 per annum, from 1st January, 1879. Order in Council, 10th April, 1879.

k. Mr. Richardson's salary increased from $700 to $900 per annum, from 1st January, 1879, Order in Council, 26th December, 1878, and he was promoted to this class. Mr. J. M. Gordon appointed a Junior 2nd Class Clerk at $700 per annum, from 1st January, 1879. Order in Council, 10th July, 1879.

l. Mr. Burgess was Secretary from 1st July to 16th October, 1878; Mr. Kinloch from 1st November to 30th June, 1879.

m. Over-estimated, but, in addition to his pay as Messenger, R. Jessup was paid $107.22, being from the period of his suspension, 12th February, 1877, to the date of his dismissal, 7th May, 1877.

n. Estimated for in Department of Secretary of State, except Mr. Fortescue, who was paid as an officer of the Mounted Police, but was attached to the Department from 1st March, 1879, at $1,200 per annum. Order in Council, 10th July, 1879.

o. The difference of salary is due to the Minister of the Interior in the existing Government, being also Premier.

Appropriation Accounts for Fiscal Year ended 30th June, 1879—Continued.

CIVIL GOVERNMENT—*Continued.*

RECEIVER GENERAL'S DEPARTMENT.

Vote..... $20,180

ACCOUNTS of sums expended, compared with the sum granted, for the Year ended 30th June, 1879, showing the surplus or deficit upon each sub-head of Vote.

Service.		Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Granted.	More than Granted.
		$ cts.	$ cts.	$ cts.	$ cts.
1 Deputy Head	*a*	3,200 00	1,066 64	2,133 36	.....
1 Chief Clerk	*a*	2,200 00	733 29	1,466 71	.....
2 1st Class Clerks	*b*	3,400 00	283 33	3,116 67	.....
2 Supernumerary Clerks	*c*	2,800 00	233 32	2,566 68	.....
4 Senior 2nd Class Clerks	*d*	5,300 00	441 65	4,858 35	.....
2 Junior do	*e*	1,800 00	149 98	1,650 02	.....
3 Messengers	*f*	1,480 00	83 32	1,396 68	.....
Total		20,180 00	2,991 53	17,188 47	
1 Minister, 36 Vic., cap. 31	*g*	7,000 00	5,772 45	1,227 55	
		27,180 00	8,763 98		
Expenditure less than estimated		.....	.....	18,416 02	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
J PATTERSON.

REMARKS.

a. Superannuated from 1st November, 1878.

b. Mr. Lewis, $1,800 per annum, transferred to Finance Department, and Mr. Stanton, $1,600, transferred to Auditor General's Office.

c. Mr. Shay, $1,400, and Mr. Hunter, $1,400, transferred to Auditor General's Office.

d. Messrs. Neeve and Nash, $1,400 each, and Mr. Turgeon, $1,200, transferred to Finance Department, and Mr. Dunlevie, $1,300, to Auditor General's Office.

e. Mr. Sutherland, $850, transferred to Auditor General's Office, and Mr. Gough, $950, to Finance Department.

f. F. Casault, $500, transferred to Auditor General's Office, and F. McCaffrey, $500, transferred to Finance Department; the third Messenger was paid through Contingencies at $1 per diem.

g. Mr. Coffin, who retired on 16th October, was not succeeded by Sir Alexander Campbell until 8th November, 1878.

Appropriation Accounts for Fiscal Year ended 30th June, 1879—Continued.

CIVIL GOVERNMENT—*Continued.*

FINANCE DEPARTMENT.

Vote..... $51,100

ACCOUNT of sums expended, compared with the sum granted, for the Year ended 30th June, 1879, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	$ cts.	$ cts.	$ cts.	$ cts.
1 Deputy Head..... *a*	3,200 00	3,200 00	.....	.....
1 Chief Clerk.....	2,400 00	2,400 00	.....	.....
3 1st Class Clerks..... *b*	4,900 00	3,650 00	1,250 00	.....
4 Senior 2nd Class Clerks..... *c*	5,450 00	5,237 50	212 50	.....
3 Junior 2nd Class Clerks..... *d*	2,500 00	2,462 50	37 50	.....
1 Assistant Auditor..... *e*	2,400 00	198 00	2,202 00	.....
1 1st Class Clerk..... *e*	1,700 00	141 66	1,558 34	.....
1 Supernumerary..... *e*	1,400 00	96 38	1,303 62	.....
1 Senior 2nd Class Clerk..... *e*	1,200 00	95 82	1,104 18	.....
2 Junior 2nd Class Clerks..... *f*	1,850 00	929 16	920 84	.....
1 1st Class Outlying Provinces.....	1,500 00	1,475 00	25 00	.....
1 Senior 2nd Class Clerk.....	1,350 00	1,350 00	.....	.....
2 Junior 2nd Class Clerks..... *g*	1,650 00	1,675 00	.....	25 00
1 3rd Class Clerk.....	600 00	600 00	.....	.....
1 1st Class Clerk Warrants.....	1,800 00	1,800 00	.....	.....
1 Junior 2nd Class Clerk..... *e*	850 00	70 82	779 18	.....
1 1st Class Clerk Correspondence..... *e*	1,500 00	125 00	1,375 00	.....
1 Senior 2nd Class Clerk Statistics..... *h*	1,250 00	1,350 00	.....	100 00
2 Junior 2nd Class Clerks..... *d*	1,550 00	1,512 50	37 50	.....
1 Chief Clerk Contingencies.....	2,400 00	2,400 00	.....	.....
1 Junior 2nd Class Clerk..... *c*	1,150 00	1,125 00	25 00	.....
1 Chief Clerk Savings Bank.....	2,000 00	2,000 00	.....	.....
1 Senior 2nd Class Clerk.....	1,300 00	1,300 00	.....	.....
3 Junior 2nd Class Clerks..... *d*	2,600 00	2,612 50	.....	12 50
Private Secretary..... *h*	600 00	299 98	300 02	.....
4 Junior 2nd Class, and 1 3rd Class Clerk..... *i*	.....	1,170 66	.....	1,170 66
1 1st Class Clerk..... *j*	.....	1,650 00	.....	1,650 00
5 Senior 2nd Class Clerks..... *j*	.....	5,506 69	.....	5,506 69
1 Messenger..... *j*	.....	458 34	.....	458 34
4 Messengers.....	2,000 00	1,375 83	624 17	.....
	51,100 00	48,268 34	11,754 85	8,923 19
1 Minister, 36 Vic., cap. 31.....	7,000 00	7,000 00		
	58,100 00	55,268 34		
Expenditure less than estimate.....	.....	.....	2,831 66	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,

Auditor-General.

Examined,

J. PATTERSON.

REMARKS.

a. Mr. Langton superannuated from 1st August, and Mr. Courtney succeeded him as Deputy Minister of Finance from that date.

The Deputy Minister receives also $1,000 per annum as Secretary of the Treasury Board.

b. Mr. Cruse superannuated from 1st November.

c. Over estimated.

d. Under estimated.

e. Transferred to Auditor-General's Office, from 1st August, 1878.

e. do do do

e. One do do do

f. Mr. Aumond was transferred to Auditor's Office.

g. Under estimated.

h. Mr. Cross promoted by O.C., 2nd October, 1878, to 1st Class, with a salary of $1,400.

h. Mr. Cross was paid as Secretary, from 1st July to 3rd October, at $300 per annum; and Mr. Toller, from 1st January, at $400 per annum.

i. Messrs. Terry & Fraser, who were extra Clerks, were appointed as Junior 2nd Class; Mr. Terry to take vacancy created by the promotion of Mr. Torrance, and Mr. Fraser to fill the place of Junior 2nd Class Clerk voted for the Treasury Board. Mr. Thompson was appointed to the vacancy created by Mr. Gough's promotion, but retired from the service on the 26th December—O.C., 2nd October, 1878; and Mr. Cameron Stanton, was appointed as 3rd Class, from 1st June, 1879—O.C., 13th June, 1879.

j. Transferred from Receiver-General's Department, where their salaries were estimated.

k. Estimated for in Recevier-General's Office.

Appropriation Accounts for Fiscal Year ended 30th June, 1879—Continued.

CIVIL GOVERNMENT—*Continued.*

TREASURY BOARD.

Vote..... $4,100

ACCOUNT of sums expended, compared with the sum granted, for the Year ended 30th June, 1879; showing the surplus or deficit upon each sub-head of Vote.

Service.		Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Granted.	More than Granted.
		$ cts.	$ cts.	$ cts.	$ cts.
1 Secretary.....	*a*	1,000 00	1,000 00	.....	.....
1 Chief Clerk.....	*b*	2,400 00	1,799 98	600 02	.....
1 Junior 2nd Class.....	*c*	700 00	.....	700 00	.....
		4,100 00	2,799 98	1,300 02	.....
Expenditure less than estimate.....		.....	.....	1,300 02	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
J PATTERSON.

REMARKS.

a. Mr. Langton retired 1st August, 1878, and was succeeded by Mr. Courtney.

b. Mr. Baker was appointed by Order in Council, 2nd October, 1878, to succeed Mr. Courtney, at $1,600 per annum, from 1st July. Mr. Courtney was paid for July.

c. Mr. Fraser, who was appointed by Order in Council, 2nd October, 1878, to take this position, is attached to the Finance Department, where his salary appears.

Appropriation Accounts for Fiscal Year ended 30th June, 1879.—Continued.

CIVIL GOVERNMENT—*Continued.*

THE OFFICE OF THE AUDITOR-GENERAL,

Vote..... Nil.

ACCOUNT of sums expended, compared with the sum granted, for the Year ended 30th June, 1879, showing the surplus or deficit upon each sub-head of Vote.

Service.		Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Granted.	More than Granted.
		$	$ cts.	$	$
1 Assistant Auditor	*a*		2,200 00		
2 1st Class Clerks	*b*		1,616 62		
4 1st Class Supernumerary Clerks	*c*		5,124 93		
2 Senior 2nd Class Clerks	*d*		2,308 35		
5 Junior 2nd do	*e*		2,587 52		
2 Messengers	*f*		916 68		
			14,754 10		
Auditor-General's salary, provided for by 41 Vic., cap. 7	*g*	3,200	2,933 33		
Expenditure more than estimate					17,687 43

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,

J. PATTERSON,

REMARKS.

a. Mr. Simpson died in September, and was succeeded by Mr. Patterson from 1st October, 1878. Salary estimated under Finance.

b. Mr. Patterson was promoted from 1st October, 1878, and Mr. Stanton was superannuated from 1st June, 1879.

c. Mr. Barber, $1,400.00, was promoted to a 1st Class Clerkship at $1,600.00 from 1st June, by Order in Council, 13th June, 1879. His salary, $1,400.00, and that of Mr. Hector, $1,500.00, were estimated under Finance. The salaries of Messrs. Hunter and Shay, $1,400.00 each, were estimated under Receiver-General. Mr. Shay was superannuated from 1st June, 1879.

d. Mr Dunlevie, $1,350.00, was estimated for under Receiver-General, and Mr. Simpson, $1,200.00, under Finance.

e. Messrs. Aumond, $1,000.00, and Mr. Gray, $850.00, were estimated for under Finance, and Mr. Sutherland, $850.00, under Receiver-General. Messrs. Porter and Gibson, $800.00 each, are new appointments from 1st June, 1879.

f. F. Casault, $500.00, estimated under Receiver-General, and John Pender $500.00, under Finance.

g. The Audit Act came into effect on August 1st, 1878. The Auditor-General, therefore, only drew pay for eleven months.

Appropriation Accounts for Fiscal Year ended 30th June, 1879—Continued.

CIVIL GOVERNMENT—*Continued*

CUSTOMS DEPARTMENT.

Vote..... $29,200

ACCOUNT of sums expended, compared with the sum granted, for the Year ended 30th June, 1879, showing the surplus or deficit upon each sub-head or Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	$ cts.	$ cts.	$ cts.	$ cts.
1 Deputy Head.....	3,200 00	3,200 00	.....	.....
2 Chief Clerks.....	4,300 00	4,300 00	.....	.....
5 1st Class Clerks..... *a*	7,800 00	6,400 00	1,400 00	.....
5 Senior 2nd Class Clerks..... *b*	6,650 00	7,466 62	.....	816 62
5 Junior do ..... *c*	4,350 00	4,750 00	.....	400 00
3 3rd Class Clerks..... *d*	1,900 00	1,812 50	87 50	.....
2 Messengers.....	1,000 00	1,000 00	.....	.....
1 Private Secretary..... *e*	.....	300 00	.....	300 00
	29,200 00	29,229 12	1,487 50	1,516 62
1 Minister, authorized by 36 Vic., cap. 31.	7,000 00	7,000 00		
	36,200 00	36,229 12		
Expenditure more than estimate.....	.....	.....	.....	29 12

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
J. PATTERSON.

REMARKS.

a. Four only paid.

b. There were six Senior 2nd Class Clerks paid, but Mr. Bell, $816.62, was superannuated from 1st February, 1879; since dead.

c. Six Junior 2nd Class Clerks were paid, Mr. Ince being appointed from January, 1879, by Order in Council, 9th same month, at $900, having been previously paid $2 per diem as an Extra Clerk from contingencies.

d. Over-estimated.

e. Not estimated; Mr. Bliss, who acted as Secretary, was paid $224.99 as an allowance for the service from contingencies. Mr. Bliss was also paid as a Junior 2nd Class Clerk, 1,000. Mr. Bowell was appointed Secretary from 16th November, by Order in Council, 23rd December, 1878, at $600 per annum; his salary from the date of his appointment to 1st January, 1879, was paid through contingencies, after which date his name was placed on the pay-list.

Appropriation Accounts for Fiscal Year ended 30th June, 1879—Continued.

CIVIL GOVERNMENT—*Continued*

DEPARTMENT OF INLAND REVENUE.

Vote..... ... $26,767.50.

ACCOUNT of sums expended, compared with the sum granted for the Year ended 30th June, 1879, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure. compared with Grant.	
			Less than Granted.	More than Granted.
	$ cts.	$ cts.	$ cts.	$ cts.
1 Deputy Head, Commissioner..... *a*	3,200 00	3,200 00	.....	.....
1 Assistant do	2,400 00	2,400 00	.....	.....
1 Chief Clerk, Accountant..... *b*	1,800 00	1,762 50	37 50	.....
4 1st Class Clerks..... *c*	5,825 00	5,800 00	25 00	.....
4 Senior 2nd Class Clerks..... *d*	4,675 00	4,487 50	187 50	.....
5 Junior Clerks..... *e*	4,725 00	4,674 97	50 03	.....
3 3rd Class Clerks..... *f*	1,912 50	1,887 50	25 00	.....
1 Private Secretary..... *g*	600 00	400 00	200 00	.....
2 Messengers.....	950 00	950 00	.....	.....
1 Mechanic..... *h*	680 00	500 00	180 00	.....
	26,767 50	26,062 47	705 03	.....
1 Minister, authorized by 36 Vic., cap. 31..... *i*	7,000 00	6,830 64	169 36	.....
	33,767 50	32,893 11		
Expenditure less than estimated.....	.....	.....	874 39	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
J. PATTERSON.

REMARKS.

a. Mr. Brunel receives an additional salary of $800, charged to Weights and Measures.

b. Mr. Robins promoted only from 1st October, by Order in Council, 7th October, 1878.

c. Mr. Heron promoted to this class from 1st October, 1878, by Order in Council, 7th October, 1878.

d. Mr. Valin promoted to this class from 1st October, 1878, by Order in Council, 7th October, 1878.

e. Mr. Graham died in March, 1879.

f. Over-estimated.

g. Mr. Lamothe is also a Senior 2nd Class Clerk at $1,100.

h. One additional Messenger took the place of a mechanic.

i. Hon. Mr. Laurier retired on the 16th, and was succeeded by Hon. Mr. Baby on the 26th October, 1878.

Appropriation Accounts for Fiscal Year ended 30th June, 1879—Continued

CIVIL GOVERNMENT—*Continued.*

DEPARTMENTS OF PUBLIC WORKS AND RAILWAYS AND CANALS.

Vote..... .... $49,780.

ACCOUNT of sums expended, compared with the sum granted, for the Year ended 30th June, 1879, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	$ cts.	$ cts.	$ cts.	$ cts.
1 Deputy Head..	4,100 00	4,100 00	.....	.....
1 Chief Clerk, Secretary	2,400 00	2,400 00	.....	.....
1 do Accountant	2,200 00	2,200 00	.....	.....
8 1st Class Clerks ..... *a*	12,900 00	13,835 71	.....	935 71
1 do Clerk, Supernumerary	1,530 00	1,530 00	.....	.....
5 Senior 2nd Class Clerks..... *b*	6,850 00	3,722 83	3,127 17	.....
8 Junior do ..... *c*	7,400 00	7,392 98	7 02	.....
1 Private Secretary..... ..... *d*	600 00	585 43	14 57	.....
1 Chief Engineer	4,000 00	4,000 00	.....	.....
1 Architect	3,000 00	3,000 00	.....	.....
1 Assistant Engineer ..... *e*	3,000 00	.....	3,000 00	.....
4 Messengers.....	1,800 00	1,750 00	50 00	.....
	49,780 00	44,516 95	6,198 76	935 71
1 Minister, authorized by 36 Vic., cap. 31, to 16th Oct., at $8,000	2,344 06	2,344 06		
do from 17th Oct , at $7,000	4,948 91	4,948 91		
do from 20th May, do Railways and Canals	809 18	809 18		
	57,882 15	57,882 15		
Expenditure less than estimate.....	.....	.....	5,263 05	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
J. PATTERSON.

REMARKS.

a. Messrs. Bonneville and Tilley were promoted to this class by Order in Council, 8th October, 1878; Mr. Buckingham was transferred to the Department of the Interior from 8th October, 1878; Mr. Chapleau was made a First-Class Clerk and increased from $1,600 to $1,800, by Order in Council, 4th August, 1879; Mr. Henderson took the place of the late Mr. Hutchison from 28th September to 31st December, 1878.

b. See *a.* Mr. Lefebre promoted to this class, $1,100, from 8th October, 1878, by Order in Council of that date.

c. Nine Junior Second-Class Clerks paid; Mr. Aikins was appointed to fill the vacancy created by Mr. Lefebre's being promoted, from 8th October, 1878, Mr. Stewart was appointed from 9th January, 1879, only.

d. Mr. Buckingham acted as Secretary to 8th October, 1878, and Mr. Bradley from 17th October, 1878; each at $600 per annum. Mr. Buckingham, in addition, received $1,800 per annum as a First-Class Clerk, and Mr. Bradley received $1,650.

e. Transferred to Lachine Canal.

Appropriation Accounts for Fiscal Year ended 30th June, 1879—Continued.

CIVIL GOVERNMENT—*Continued.*

POST OFFICE DEPARTMENT.

Vote..... $88,150

ACCOUNT of sums expended, compared with the sum granted, for the Year ended 30th June, 1879, showing the surplus or deficit upon each sub-head of Vote.

Service.		Grant.	Expenditure.	Expenditure Compared with Grant.	
				Less than Grant.	More than Grant.
		$ cts.	$ cts.	$ cts.	$ cts.
1 Deputy Head	*A*	3,200 00	3,200 00	.....	.....
1 Chief Clerk, Secretary	*a*	2,700 00	2,700 00	.....	.....
3 1st Class Clerks	*b*	4,900 00	4,837 50	62 50	.....
7 Senior 2nd Class Clerks	*c*	9,400 00	9,741 41	.....	341 41
8 Junior do	*d*	5,550 00	2,574 94	2,975 06	.....
16 3rd Class Clerks	*e*	8,500 00	9,487 50	.....	987 50
2 Chief Clerks, Accountants		4,450 00	4,450 00	.....	.....
2 1st Class Clerks	*f*	2,900 00	2,666 60	233 40	.....
3 Senior 2nd Class Clerks	*g*	4,150 00	5,175 00	.....	1,025 00
9 Junior do	*h*	7,550 00	6,879 15	670 85	.....
7 3rd Class Clerks	*i*	4,150 00	4,312 45	.....	162 45
1 Chief Clerk, Cashier		2,200 00	2,200 00	.....	.....
1 do Money Order	*j*	2,000 00	2,037 50	.....	37 50
1 1st Class Clerk		1,700 00	1,700 00	.....	.....
3 Senior 2nd Class Clerks	*k*	3,650 00	4,400 00	.....	750 00
5 Junior do	*l*	4,850 00	3,500 00	1,350 00	.....
5 3rd Class Clerks	*m*	2,650 00	5,120 79	.....	2,470 79
1 Chief Clerk, Savings Bank		2,200 00	2,250 00	.....	50 00
1 1st Class Clerk		1,550 00	1,550 00	.....	.....
1 Senior 2nd Class Clerk	*n*	.....	1,050 00	.....	1,050 00
6 Junior do Clerks	*o*	5,100 00	3,400 00	1,700 00	.....
6 3rd Class Clerks	*p*	3,400 00	3,851 07	.....	451 07
3 Messengers	*q*	1,400 00	1,045 00	355 00	.....
1 Secretary	*r*	.....	400 00	.....	400 00
		88,150 00	88,528 91	7,346 81	7,725 72
1 Minister, 36 Vic., c. 1	*s*	7,000 00	6,962 36		
		95,150 00	95,528 91		
Expenditure more than estimated		.....	.....	.....	341 27

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
J. PATTERSON.

REMARKS.

A. Mr. Griffin received also $266.68 for 8 months services as Chairman of Civil Service Board.

a. Mr. White's salary was increased $400 per annum, by Order in Council, 21st May, 1878, and voted in supplementary estimates from 1st October, 1878. Mr. White was also paid $500 from contingencies as special allowance, at the rate of $400 per annum, from 1st July, 1877, to 1st October, 1878.

b. Mr. Walsh was promoted to this class, *vice* King, who had been previously superannuated, from 1st January, 1879. Order in Council, 31st May, 1879.

c. Mr. P. Cartier appointed from 18th December, 1878, by Order in Council, same date. Mr. Cartier received also $156 from contingencies.

d. Messrs. White and O'Leary promoted to this class from 1st January, 1879, Order in Council, 13th June, 1879, and Mr. J. Cartier transferred to Ottawa Post Office, from 1st March, 1879. Mr. J. Cartier received also from contingencies $390.50.

e. Mr. Heath appointed, *vice* Ruttan, retired, from 1st October, 1878, Order in Council, 28th September, 1878, and Mr. Knauf from 1st May, Order in Council, 25th April, 1879.

f. Mr. Oliver superannuated from 1st May, 1879.

g. Mr. Blanchet promoted to this class from 1st January, 1879. Order in Council, 13th June, 1879.

h. Messrs. Falconer and Fortier promoted from 1st January, 1879, Order in Council, 13th June, 1879, and Mr. Brown Wallis appointed from 1st June, 1879, by Order in Council, 21st May, 1879, but paid from 1st February preceding. Mr. Wallis was in the service during the whole financial year and was paid before February from contingencies.

i. Mr. Muir's services dispensed with from 1st February, 1879. Mr. McGrail appointed from 1st October by Order in Council, 8th October, 1878. Mr. Jarvis transferred to Outside Service from 1st October, 1878. Mr. D'Auteuil appointed from 1st June, 1879, Order in Council, 21st May, 1879.

j. Increase under Civil Service Act from 1st October, 1878.

k. Mr. Smith appointed from Money Order Office, St. John, N.B., from 1st Oct., by Order in Council, 8th October, 1878, and Mr. Shaw promoted from 1st January, by Order in Council, 13th June, 1879.

l. Only four paid during the whole year, Mr. Shaw being promoted to a higher class from 1st January, 1879.

m. Nine 3rd Class Clerks were paid, but Mr. Dorion retired from the service on the 30th April, 1879.

n. Promoted from 1st January, 1879. Order in Council, 13th June, 1879. Not estimated in this class.

o. Four Clerks only paid.

p. Mr. Larkin superannuated from 1st January, 1879, and Mr. Gouin appointed 17th January, 1879, by Order in Council, same date. One Clerk more than estimated.

q. John Dodd appointed only from 1st May, 1879. Order in Council, 25th April, 1879.

r. Not estimated as such.

s. Mr. Langevin did not succeed Mr. Huntington until the 19th October. Mr. Huntington retired on the 16th October, 1878.

Messrs. Bell, Smith, Kreps, Eagleson, Harrington, McCuaig, Major, Plunkett, and Fairweather were paid for extra services in connection with the Savings Banks $39.44 each, Mr. Nutting received $35.16.

Bennett and Bell, Messengers, received extra pay, the former $34.02, and the latter $99.96.

Appropriation Accounts for Fiscal Year ended 30th June, 1879—Continued.

CIVIL GOVERNMENT—*Continued.*

DEPARTMENT OF AGRICULTURE.

Vote $35,340

ACCOUNT of sums expended, compared with the sum granted, for the Year ended 30th June, 1879, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Grant.	More than Grant.
	$ cts.	$ cts.	$ cts.	$ cts.
1 Deputy Head	3,200 00	3,200 00	.....	.....
1 Secretary *a*	2,300 00	2,300 00	.....	.....
1 1st Class Clerk *b*	1,650 00	.....	1,650 00	.....
5 Senior 2nd Class Clerks	6,650 00	6,425 00	225 00	.....
1 Junior do do *b*	1,000 00	1,000 00	.....	.....
1 3rd Class Clerk *c*	730 00	744 15	.....	14 15
1 Attached on Special Service	1,250 00	1,250 00	.....	.....
1 Office Keeper	500 00	500 00	.....	.....
3 Messengers *d*	1,500 00	1,339 23	160 77	.....
1 Private Secretary *e*	600 00	575 80	24 20	.....
1 Probationary Clerk *f*	.....	200 00	.....	200 00
Patent Branch.				
1 Chief Clerk	2,150 00	2,100 00	50 00	.....
1 1st Class Clerk *g*	1,250 00	1,275 00	.....	25 00
2 Senior 2nd Class Clerks *h*	2,500 00	3,365 00	.....	865 00
1 Junior 2nd Class Clerk *j*	1,000 00	1,814 98	.....	814 98
4 3rd Class Clerks *k*	2,610 00	5,618 86	2,991 14	.....
Supplementary Vote for Extra Clerks *l*	6,000 00	.....	.....	.....
1 Model Repairer	450 00	450 00	.....	.....
1 Probationary Clerk	.....	174 98	.....	174 98
	35,340 00	32,333 00	5,101 11	2,094 11
1 Minister, authorized by 36 Vic., cap. 31	7,000 00	7,000 00		
	42,340 00	39,333 00		
Expenditure less than estimated	.....	.....	3,007 00	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
J. PATTERSON.

REMARKS.

a. Mr. Lowe was also paid $583.33 for services in connection with Australian Exhibition.

b. Mr. Small was promoted by Order in Council, June, 1879, to the first class, from $1,000 to $1,560, beginning 1st January, 1879; but as Mr. Small received an allowance of $568, which was charged to Emigration, up to 30th June, 1879, he was only placed on the pay-list for the increased salary from 1st July last.

c. Mr. Lanigan was superannuated from 1st January, 1879, and Mr. Dauray was appointed from 1st December, 1878; Order in Council 14th December, 1878.

d. J. Boily was superannuated from 1st October, 1878, and his son succeeded him from that date at $300 per annum.

e. Mr. Têtu acted as Secretary to 16th October, and Mr. Currier from 18th November, 1878.

f. Not estimated in this class.

g. Under estimtaed. Increase under Civil Service Act from 1st January, 1879.

h. Mr. Dionne promoted to this class from 1st January, 1879, Or der in Council 13th June, 1879, making a third, which accounts for the excess.

j. Mr. Lynch promoted to this class from 1st January, 1879; Order in Council 13th June, 1879.

k. Messrs. Rossiter, St. Dennis, Juvet, Leveque, Martineau, Garon, Beland and Pelletier, by Order in Council, 17th June, 1878, were made 3rd Class Clerks at $730 per annum, out of the vote of $6,000 for that purpose. Mr. Juvet paid to 31st January, 1879, (dead); Messrs. Rossiter, St. Dennis, Martineau and Pelletier's services dispensed with from February, 1879.

l. Out of this appropriation $80 was added to the salary of Mr. Lynch and $70 to that of Mr. Fraser; Order in Council 17th June, 1878.

(Copy.) AUDIT OFFICE, 3rd October, 1878.

DEAR SIR,—The Minister of Agriculture wishes to place on his permanent staff certain Extra Clerks, and refers me to an Order in Council of 17th June, 1878, giving 3rd Class Clerks $730 per annum.

Will you be good enough to inform me whether I can authorize the pay-list, amended as the Order in Council declares it may be, when the Civil Service Act apparently prevents the payment of more than six hundred aud fifty dollars per annum to a 3rd Class Clerk.

I am, Sir,
Your obedient servant,
J. L. McDOUGALL,
Auditor-General

Hon. R. LAFLAMME,
Minister of Justice.

(Copy.) OTTAWA, 7th October, 1878.

SIR,—Re Clerks in Department of Agriculture. As I understand the circumstance of the case mentioned to me by you, and as I happened to be in the House last Session when the matter was discussed, I recollect them clearly; they are as follows:—

Objection was taken by the Hon. Mr. Pope, I think, to so large a vote for contingencies of the Department of Agriculture as had been asked for. It was explained by Mr. Cartwright that a number of Extra Clerks had to be paid out of that vote, and I think the amount of their salaries was mentioned. These clerks had been required for some time previously, and it was stated that they would continue to be required. The suggestion was then made that they should be placed on the permanent staff, and the amount required for their salaries transferred from the vote for contingencies to that for the staff. This was agreed to by Mr. Cartwright, and was done in that way, appearing in the estimates. I see by Mr. C's. note to Mr. Simpson's memorandum of 25th June, 1878, that the word "extra" used in the estimate, was used as meaning "additional." The facts, however, shortly, are that Parliament voted $6,000 for the Extra Clerks in the Department, and an Order in Council has been passed making the same gentlemen who had formerly been employed as Extra Clerks Permanent Clerks, at the same salary they had been receiving since they were employed. Under these circumstances, I think you are fully justified in paying them the $730 per annum, and the fact that they are made clerks of the third class should not alter their rights.

Your obedient servant,
Z. A. LASH,
Deputy Minister of Justice.

To the Auditor-General.

Appropriation Accounts for Fiscal Year ended 30th June, 1879—Continued.

CIVIL GOVERNMENT—*Continued.*

DEPARTMENT OF MARINE AND FISHERIES.

Vote..... $26,000.

ACCOUNT of sums expended, compared with the sum granted, for the Year ended 30th June, 1879, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Grant.	More than Grant.
	$ cts.	$ cts.	$ cts.	$ cts.
1 Deputy Head	3,200 00	3,200 00	.....	.....
1 Commissioner of Fisheries	2,400 00	2,400 00	.....	.....
1 Chief Clerk	2,000 00	2,000 00	.....	.....
1 General Superintendent of Lights, etc. *a*	2,000 00	2,100 00	.....	100 00
3 1st Class Clerks	5,100 00	5,100 00	.....	.....
3 Senior 2nd Class Clerks *b*	3,750 00	3,588 74	161 26	.....
5 Junior 2nd do *c*	4,650 00	5,795 66	.....	1,145 66
3 3rd Class Clerks *d*	2,100 00	1,300 00	800 00	.....
2 Messengers	800 00	800 00	.....	.....
Secretary *e*	.....	257 19	.....	257 19
	26,000 00	26,541 59	961 26	1,502 85
1 Minister, authorized by 36 Vic., cap. 31	7,000 00	6,962 36		
	33,000 00	33,503 95		
Expenditure more than estimated	.....	.....	.....	503 95

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
J. PATTERSON.

REMARKS.

a. Under estimated.

b. Mr. Pettigrew, who had been suspended during the month of June, was restored to his position from 6th July by Order in Council, September, 1878; his salary for that month was therefore not paid to him, but refunded to the credit of the Receiver-General,and, through inadvertence of Finance Department, deducted from the amount stated in the amounts of 1878-9.

c. Mr, Chisholm, promoted from 3rd December, 1878, by Order in Council, 9th January, 1879, and Mr. Pope, appointed from 3rd December by Order in Council, 13th December, 1878. Mr. Pope is also Private Secretary at $300 per annum.

d. Only two paid in this class.

e. Not estimated under this head.

f. Sir Albert Smith retired on the 16th October, and Hon. Mr. Pope succeeded him on the 19th of the same month.

RECAPITULATION.

Service.	Grant.	Expenditure	Expenditure compared with Grant.	
			Less than Grant.	More than Gran .
	$ cts.	$ cts.	$ cts.	$ cts.
Governor-General's Secretary's Office	8,700 00	8,437 80	262 20	.....
Privy Council Office	15,300 00	15,068 19	231 81	.....
Department of Justice	16,150 00	15,293 70	856 30	.....
Militia and Defence	36,450 00	35,884 93	565 07	.....
Secretary of State	35,120 00	33,155 73	1,964 27	.....
Interior	45,720 00	47,853 60	.....	2,133 60
Receiver-General	20,180 00	2,991 53	17,188 47	.....
Finance	51,100 00	48,268 34	2,831 66	.....
Treasury Board	4,100 00	2,799 98	1,300 02	.....
Auditor-General's Office	Nil.	14,754 10	.....	14,754 10
Department of Customs	29,200 00	29,229 12	.....	29 12
Inland Revenue	26,767 50	26,062 47	705 03	.....
Public Works	49,780 00	44,516 95	5,263 05	.....
Post Office	88,150 00	88.528 91	.....	378 91
Agriculture	35,340 00	32,333 00	3,007 00	.....
Marine and Fisheries	26,000 00	26,541 59	.....	.....
To meet the possible amount required for new appointments by an extension of the staff, or any other change	10,000 00	Nil.	10,000 00	.....
	498,057 50	471 719 94	44,174 88	17,837 32
Expenditure less than estimated	.....	.....	26,337 56	

J. L. McDOUGALL,
Auditor-General.

It will be remarked that the following sections of 31st Vic., cap. 34, so far as they govern the salaries of civil servants, have not been observed, viz.:

7. A probationary clerk shall enter the service at a salary of three hundred dollars per annum, and shall serve in that capacity and at that rate of salary for at least one year before being eligible for permanent appointment as a third class clerk.

9. A third class clerk shall receive a salary of four hundred dollars for his first years' service as such, and may thereafter have an annual increase of fifty dollars per annum, until his salary is six hundred and fifty dollars per annum, but he shall not be eligible for promotion into the second class until after five years' service in the third class.

10. A junior second class clerk shall receive a salary of seven hundred dollars for his first years' service as such, and may thereafter have an annual increase of fifty dollars per annum until his salary is one thousand dollars per annum, but he shall not be eligible for promotion into the senior second class until after five years' service in the junior second class; a senior second class clerk shall receive a salary of one thousand one hundred dollars for his first years' service as such, and may have an annual increase of fifty dollars per annum until his salary is one thousand four hundred dollars per annum; but he shall be eligible for promotion into the first class at any period of his service in the senior second class.

11. A first class clerk shall receive a salary of not less than one thousand two hundred dollars per annum, and may have an annual increase of fifty dollars per annum, until his salary is one thousand eight hundred dollars per annum. But if any clerk promoted into the first class has, at the time of such promotion, a higher salary than one thousand two hundred dollars per annum, he shall continue to receive such salary until by length of service in the first class he has a right to that amount as a first class clerk, from which time he shall receive the annual increase until his salary is one thousand eight hundred dollars per annum; a first class clerk shall be eligible for promotion at any period of his service in the first class.

19. No extra clerk shall, except under an Order in Council, be employed in any Department unless for a period not exceeding one month, for which he may be paid at a rate not exceeding one dollar and fifty cents per diem, out of the contingencies of the Department, on the certificate of the head or deputy head thereof; except only that if such extra clerk be an accountant, a book-keeper, or a person of special attainments, and employed as such, he may be paid at a rate not exceeding four dollars per diem. But an extra clerk may, under an Order in Council, made on the application and report of the head of the Department, that the same is requisite, be employed for a longer period than one month, but not exceeding six months, and he shall, during such period, be borne on the pay list of the Department; after the end of the six months, such extra clerk shall only be retained in the Department as a probationary clerk, if nominated, examined, and appointed as such in the manner required by this Act; but if so appointed, the time during which he has served as an extra clerk may be counted in his service as probationary clerk.

20. No allowance or compensation shall be made for any extra service whatsoever which any officer or clerk may be reqnired to perform in the Department to which he belongs.

Appropriation Accounts for Fiscal Year ended 30th June, 1879—Continued.

CIVIL GOVERNMENT—CONTINGENCIES.

Sub-vote $15,000

ACCOUNT of sums expended, compared with the sum granted for Contingencies, for the Year ended 30th June, 1879, showing the surplus or deficit upon each sub-head of Vote.

Governor General's Secretary's Office.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Grant.	More than Grant.
	$ cts.	$ cts.	$ cts.	$ cts.
	15,000 00			
Subscription to and advertising in newspapers	.....	1,089 49		
Purchase of books of reference, maps, &c	.....	339 51		
Telegraphing	.....	4,137 42		
Postages, freight and express charges *a*	.....	639 94		
Wages of charwomen, and other expenses cleaning offices	.....	.....		
Travelling expenses, including cab-hire *b*	.....	8,671 03		
Extra Clerks	.....	133 00		
do Work	.....	140 07		
do Messenger *f*	.....	62 00		
Petty expenses *c*	.....	436 66		
Stationery from Stationery Office	.....	907 62		
Queen's Printer, printing, printing paper and binding	.....	673 81		
Stationery, other than from office *d*	.....	395 09		
Printing do do *e*	.....	18 00		
Ice	.....	.....		
Engraving	.....	.....		
Orderlies, and their uniforms	.....	967 84		
Supernumerary Policeman employed at Rideau Hall *g*	.....	14 00		
Royal Standard and other flags *h*	.....	119 44		
	15,000 00	18,744 92	.....	3,744 92

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
JOHN B. SIMPSON.

REMARKS.

a. In this amount is included express charges on medals.

b. In this amount is included $5,000 to Lord Dufferin; $2,895 to Administrator, Secretary, and suite; $711 for special trains; $237, board at Quebec for Colonel Littleton and servants.

c. In this amount is included engraving on medals.

d. For stationery obtained outside of Stationery Office.

e. For printing obtained outside of Queen's Printer's Office.

f. Of this amount $31, or one months pay, was as a gratuity without authority, and seems not a proper charge against contingencies.

g. Not a proper contingent charge.

h. Should have been charged to Public Works Department under 31 Victoria, chapter 35, section 2.

Below is the explanation of the causes for the expenditure of the office being greater than the estimates.

(Copy)

OTTAWA, December, 1879.

SIR,—With reference to your circular letter of the 10th November, requesting me to furnish you with information for the Parliament of the Dominion, regarding the expenditure in this office on contingent account for the year ending 30th June, 1879, I have the honour to state that for several years past the expenditure has invariably exceeded the Legislative grant, owing to the vote being less than the sum applied for.

With respect to the year to which you have drawn my attention, I may state that some of the items are exceptional in their character, arising from a change of Government during the absence of Governor General from Ottawa, the retirement of Lord Dufferin, who was succeeded by an Administrator, and the appointment of a new Governor General, all within first five months of the fiscal year, causing an increase in many of the usual items of expenditure.

I may observe, with regard to the item for telegrams, that a considerable portion of that sum is properly chargeable to other offices at whose instance they were sent, or to unforeseen expenses.

I am further to state that the expenditure during seven twelfths ($\frac{7}{12}$) of the year *i. e.* the first part of the administration of the present Governor General has not exceeded the proportion of the $15,000, voted by Parliament.

I have the honour to be, Sir,
Your most obedient servant,

F. DE WINTON, Major R.A.,
Governor General's Secretary.

The Auditor General.

NOTE.—Such charges as appear irregular in the above noted expenditure, with the exception of that marked *f*, were made before the Audit Act came into operation, or before the provisions affecting those charges were understood.

Appropriation Accounts for Fiscal Year ended 30th June, 1879—Continued

VOTE—CIVIL GOVERNMENT—CONTINGENCIES.

Sub-vote. $4,000

ACCOUNT of sums expended, compared with the sum granted for Contingencies, for the Year ended 30th June, 1879, showing the surplus or deficit upon each sub-head of Vote

Privy Council.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	$ cts.	$ cts.	$ cts.	$ cts.
	4,000 00			
Subscription to and advertising in newspapers		760 45		
Purchase of books of reference, maps, &c. *a*		212 84		
Telegraphing		56 48		
Postages, freight and express charges		58 10		
Wages of charwomen and other expenses for cleaning offices				
Travelling expenses, including cab hire *b*		781 37		
Extra Clerks		337 50		
do Work		5 00		
do Messenger		181 00		
Petty expenses *c*		734 00		
Stationery from Stationery office		196 37		
Queen's Printer, printing, printing paper and binding		372 38		
Stationery, other than from Office		3 00		
Printing do do		13 00		
Ice		6 30		
Engraving *d*		5 00		
	4,000 00	3,722 79	277 21	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
JOHN B. SIMPSON.

REMARKS.

a. In this amount is included stationery purchased without reference to the stationery office.

b. In this amount are included disbursements incident on swearing in of the Ministry at Quebec and Montreal, and with reference to this item, I have to remark that there has been no tariff or other regulation made by Council governing the travelling expenses of Ministers. I have assumed that the reason for this is, that a Minister must be subject to expenses not easily defined, and has a place in Parliament from which explanations can be given when his expenditure is thought to be excessive. I have therefore not drawn the attention of the Honourable the Treasury Board to the absence of directions to me on the subject.

c. In this amount are disbursements of Clerk Privy Council attending swearing in of Ministry at Quebec and Montreal.

d. Does not appear to be a proper charge on contingencies.

Appropriation Accounts for Fiscal Year ended 30th June, 1879—Continued.

CIVIL GOVERNMENT—CONTINGENCIES.

Sub-vote..... $5,000

ACCOUNT of sums expended, compared with the sum granted for Contingencies, for the Year ended 30th June, 1879, showing the surplus or deficit upon each sub-head of Vote.

Justice.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	$ cts.	$ cts.	$ cts.	$ cts.
	5,000 00			
Subscription to and advertising in newspapers		404 57		
Purchase of books of reference, maps, etc *a*		319 97		
Telegraphing		600 72		
Postages, freight and express charges		134 98		
Wages of charwomen and other expenses cleaning offices				
Travelling expenses, including cab-hire		292 43		
Extra Clerks		953 49		
" work		106 23		
" Messenger		48 75		
Petty expenses		176 60		
Stationery from Stationery Office		474 71		
Queen's Printer, printing, printing-paper and binding		261 59		
Stationery, other than from office		2 10		
Printing " "		16 55		
Ice		7 15		
Engraving *b*		27 00		
Extra allowance during session to P. Lynch, Messenger *c*		50 00		
Carpet (Shoolbred & Co.) *d*		75 40		
Penitentiaries Branch.	1,750 00			
Subscriptions to and advertising in newspapers		18 00		
Purchase of books of referen ce, maps, etc		3 00		
Telegraphing		124 98		
Travelling expenses, including cab-hire *a*		1,190 33		
Petty expenses		2 00		
Stationery from Stationery Office		85 96		
Queen's Printer, printing, printing-paper and binding		35 07		
Extra work		19 44		
Ice		3 15		
Special Report (J. S. O'Farrell) *b*		20 00		
	6,750 00	5,454 17	1,295 83	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
JOHN B. SIMPSON.

REMARKS.

a. In this amount is included stationery obtained outside of Stationery Office.

b. Not a proper charge on contingencies.

c. Paid to a salaried officer of Department, *See* 31 Vic., cap. 34, Section 20.

d. Should have been charged to Public Works Department, Rents and Repairs, under 31 Vic., cap. 35, Section 2.

Below is the explanation of the cause, as given by the office, for the variation of the expenditure from the grant.

(Copy.)

OTTAWA, 25th November, 1879.

SIR,—In answer to your circular respecting the difference between the authorized and the actual expenditure upon contingencies of this Department, I have the honour to make the following remarks:—

The Vote was	$5,000 00
Expenditure	3,952 24
Amount expended less than Vote	$1,047 76

Penitentiaries Branch.

Vote	$1,750 00
Expenditure	1,501 93
Amount expended less than Vote	$248 07

I can only say that by careful management the actual expenditure has been kept as it is.

Yours obediently,

Z. A. LASH,
Deputy Minister Justice.

J. L. McDOUGALL, Esq.,
Auditor-General.

Penitentiaries Branch.

a. In this amount is included travelling expenses of officers on inspection in the Provinces of Manitoba and British Columbia.

b. Should have been charged to Miscellaneous Justice.

Appropriation Accounts for Fiscal Year ended 30th June, 1879—Continued.

CIVIL GOVERNMENT—CONTINGENCIES.

Sub-vote..... $6,000

ACCOUNT of sums expended, compared with the sum granted for Contingencies, for the year ended 30th June, 1879, shewing the surplus or deficit upon each sub-head of Vot

Militia and Defence.	Grant.	Expenditure	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	$ cts.	$ cts.	$ cts.	$ cts.
	6,000 00			
Subscription to and advertising in newspapers.....	.....	769 43		
Purchase of books of reference, maps, &c.....	.....	465 18		
Telegraphing	.....	273 62		
Postages, freight and express charges.....	.....	113 66		
Wages of charwomen and other expenses cleaning offices.....	.....	24 00		
Travelling expenses, including cab hire.....	.....	269 10		
Extra Clerks	.....	1,378 50		
do work	.....	61 60		
do Messenger	.....	.....		
Petty expenses	.....	27 10		
Stationery from Stationery Office	.....	463 24		
Queen's Printer, printing, printing paper and binding	.....	685 65		
Stationery other than from office.....	.....	16 00		
Printing do	.....	19 00		
Ice.....	.....	12 60		
Engraving ..... *b*	.....	78 00		
Extra allowance to Private Secretary..... *c*	.....	150 00		
Clock ..... *d*	.....	31 00		
Fire blowers..... *e*	.....	16 76		
	6,000 00	4,854 44	1,145 56	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
JOHN B. SIMPSON.

REMARKS.

d and *e* should be charged to Public Works Department, under 31 Vic., cap. 34, Section 2.

b. Not a proper charge on contingencies.

c. No authority given, and against 31 Vic., cap 35, Section 20.

Below is the explanation of the Department for the variation of the expenditure from the grant:—

(Copy.)

OTTAWA, 13th November, 1879.

SIR,—I beg to acknowledge receipt of your communication of the 10th inst., in which you call my attention to the expenditure for contingencies during the last fiscal year, and in which you state that reasons are required for the difference when the expenditure is less than the appropriation, as well as when it is more than the appropriation. The expenditure for contingencies is $1,145.56 below the estimate. I beg to say that this result is due to the strictest economy, which has prevailed in the Department during the past year.

CHAS. EUG. PANET, D.M., M. & D.

To the Auditor-General.

Appropriation Accounts for Fiscal Year ended 30th June, 1879—Continued.

CIVIL GOVERNMENT—CONTINGENCIES—*Continued.*

Sub-vote..... $9,000.00

ACCOUNT of sums expended, compared with the sum granted for Contingencies, for the Year ended 30th June, 1879, showing the surplus or deficit upon each sub-head of Vote.

Secretary of State.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	$ cts.	$ cts.	$ cts.	$ cts.
	9,000 00			
Subscription to and advertising in newspapers.....	.....	953 21		
Purchase of books of reference, maps, &c.....	.....	143 51		
Telegraphing.....	.....	475 96		
Postages, freight and express charges.....	.....	499 71		
Wages of charwomen, and other expenses cleaning offices.....	.....	.....		
Travelling expenses, including cab-hire.....	.....	116 80		
Extra Clerks (16).....	.....	4,049 96		
do Work.....	.....	211 59		
do Messenger.....	.....	65 00		
Petty expenses.....	.....	138 00		
Stationery from Stationery Office.....	.....	522 82		
Queen's Printer, printing, printing paper and binding.....	.....	831 23		
Stationery, other than from office.....	.....	.....		
Printing do do	.....	90 00		
Ice.....	.....	9 45		
Engraving..... *a*	.....	178 50		
Wire-screens..... *c*	.....	11 04		
Water-cooler..... *d*	.....	17 50		
Extra services (H. J. Morgan)..... *e*	.....	100 00		
do do ..... *f*	.....	200 00		
Porter, Queen's Printer's Office..... *g*	.....	365 00		
	9,000 00	8,979 28	20 72	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
JOHN B. SIMPSON.

REMARKS.

a. Not a proper charge on contingencies.

c, and *d.* Should be charged to Public Works Department, under 31 Vic., cap. 35, Sec. 2.

e and *f.* No authority given, and against 31 Vic. cap. 34, Sec. 20, Mr. Morgan being a permanent employée of this Department.

g. A per diem allowance.

Appropriation Accounts for Fiscal Year ended 30th June, 1879—Continued.

CIVIL GOVERNMENT—CONTINGENCIES—*Continued.*

Sub-vote..... $8,000.00

ACCOUNT of sums expended, compared with the sum granted for Contingencies, for the Year ended 30th June, 1879, showing the surplus or deficit upon each sub-head of Vote.

Interior.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	$ cts.	$ cts.	$ cts.	$ cts.
	8,000 00			
Subscription to and advertising in newspapers	.....	502 32		
Purchase of books of reference, maps, etc	.....	327 38		
Telegraphing	.....	1,418 38		
Postages, freight and express charges	.....	407 10		
Wages of charwomen and other expenses cleaning offices	.....	.....		
Travelling expenses, including cab hire	.....	132 75		
Extra Clerks	.....	2,136 33		
do Work	.....	16 75		
do Messenger *d*	.....	587 50		
Petty expenses	.....	410 69		
Stationery from Stationery Office	.....	1,383 18		
Queen's Printer, printing, printing paper and binding	.....	805 71		
Stationery, other than from office	.....	6 75		
Printing do do	.....	78 30		
Ice	.....	12 60		
Engraving and stamping machine *a*	.....	168 25		
Binding *c*	.....	43 35		
Engraving Indian address *e*	.....	70 00		
Special services (J. Hurlbert) *f*	.....	100 00		
	8,000 00	8,607 34	.....	607 34

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
JOHN B. SIMPSON.

REMARKS.

a. Not a proper charge on contingencies.

c. Outside of contract.

d. Contrary to 31 Vic., cap 34, Sec. 19.

e. These addresses were presented by Indians to Governor-General, and should be charged to Indian Fund, if at all a proper charge against the Government.

f. No explanation is given of the nature of the service, and the charge does not appear a proper one against contingencies.

Below is the explanation of the Department of variation between expenditure and grant:

(Copy.)

OTTAWA, 24th November, 1879.

SIR,—Referring to your letter of the 10th instant, respecting the excess of expenditure over appropriation in the matter of the contingencies of this Department during the financial year last past, I regret not to be able to furnish you any explanation satisfactory to myself or which would be satisfactory to you. I can only remark that, as you are aware, the Department consists of a number of branches, the business in each of which is rapidly increasing, and it is quite impossible to estimate with any degree of accuracy the sum which would be required to meet contingent expenses for the year in advance; this is the only explanation I can offer.

I may add that in consequence of the great increase of business referred to, especially in the Indian and Dominion Lands Branches, taken in connection w ith the fact that the estimate for contingencies for the current financial year was reduced by Parliament to $6,000, we will require to ask for a considerable supplementary estimate to carry us through to the 30th June next.

Believe me, Sir,

Your obedient servant,

J. S. DENNIS,

Deputy of the Minister of Interior.

The Auditor-General,

&c., &c., &c

Appropriation Accounts for Fiscal Year ended 30thJ une, 1879—Continued.

CIVIL GOVERNMENT—CONTINGENCIES—*Continued.*

Sub-vote..... $3,000.00

ACCOUNTS of sums expended, compared with the sum granted for Contingencies, for the Year ended 30th June, 1879, showing the surplus or deficit upon each sub-head of Vote.

Receiver-General.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	$ cts.	$ cts.	$ cts.	$ cts.
	3,000 00			
Subscriptions to and advertising in newspapers...	.....	391 20		
Purchase of books of reference, maps, etc..... *a*	.....	53 50		
Telegraphing	.....	307 48		
Postages, freight and express charges.....	.....	4 37		
Wages of charwomen and other expenses cleaning offices.....	.....	.....		
Travelling expenses, including cab-hire.....	.....	.....		
Extra Clerks.....	.....	.....		
" work.....	.....	.....		
" Messenger...	.....	31 00		
Petty expenses.....	.....	76 35		
Stationery, from Stationery Office.....	.....	26 84		
Queen's Printer, printing, printing-paper and binding	.....	.....		
Stationery, other than from office.....	.....	.....		
Printing " "	.....	.....		
Ice	.....	6 30		
Engraving.....	.....	.....		
Fire-blowers..... *c*	.....	4 50		
Special services..... *b*	.....	200 00		
	3,000 00	1,101 54	1,898 46	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
JOHN B. SIMPSON.

REMARKS.

One Months' Expenditure.

a. For stationery obtained outside of Stationery Office.

c. Should be charged to Public Works Department, under 31 Victoria, chapter 35, section 2.

b. Authority not quoted.

NOTE.—See explanation by Deputy Minister of Finance.

Appropriation Accounts for Fiscal Year ended 30th June, 1879—Continued.

CIVIL GOVERNMENT—CONTINGENCIES—*Continued.*

Sub-vote..... $11,250.00

ACCOUNT of sums expended, compared with the sum granted for Contingencies, for the year ended 30th June, 1879, showing the surplus or deficit upon each sub-head of Vote.

Finance Department.	Grant.	Expenditure	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	$ cts.	$ cts.	$ cts.	$ cts.
	11,250 00			
Subscription to and advertising in newspapers.....	.....	1,017 58		
Purchase of books of reference, maps, &c.... *a*	.....	356 98		
Telegraphing.....	.....	2,146 72		
Postages, freight and express charges	.....	498 61		
Wages of charwomen, and other expenses cleaning offices.....	.....	.....		
Travelling expenses, including cab-hire.....	.....	572 50		
Extra Clerks	.....	2,457 00		
do work..... *b*	.....	117 00		
do Messenger	.....	400 66		
Petty expenses.....	.....	338 77		
Stationery from Stationery Office	.....	1,706 35		
Queen's Printer, printing, printing paper and binding	.....	2,084 23		
Stationery other than from office.....	.....	2 00		
Printing do do	.....	765 45		
Ice	.....	6 30		
Engraving..... *c*	.....	57 00		
Furniture ..... *d*	.....	116 00		
Gas-stand ..... *f*	.....	12 05		
Clock ..... *g*	.....	10 00		
Water-cooler ..... *h*	.....	11 00		
	11,250 00	12,676 20	.....	1,426 20

I certify that this account has been examined under my directions and is correct

J. L. McDOUGALL,
Auditor-General.

Examined,
JOHN B. SIMPSON.

REMARKS.

a. In this amount is included a charge for stationery obtained without reference to the Stationery Office.

b. Some of this is in contravention of 31 Vic., cap. 34, sec. 20.

c. Not a proper charge on contingencies.

d, f, g, and *h.* Should be charged to Public Works Department, under 31 Vic. cap. 35, sec. 2.

Below is the departmental explanation of variations between expenditure and grant.

(Copy.)

OTTAWA, 17th November, 1879.

SIR,—I am in receipt of your letter of the 10th instant, on the subject of the expenditure for the contingencies of the Finance Department for the fiscal year ending 30th June last, and requesting an explanation of the excess of the expenditure over the estimate.

In reply thereto, I have the honour to state that the excess was made up through the increased charge for stationery and printing, caused by the reorganization of the Depatment, which necessitated the printing of several sets of new books and forms, but on the other hand, I beg to call your attention to the fact that the expenditure for contingencies of the late Department of the Receiver-General and Treasury Board was considerably under the amount sanctioned by Parliament; taking the three offices together, the total expenditure was less than the total sums voted.

I have the honour to be, Sir,
Your obedient servant,

J. M. COURTNEY,
Deputy Minister of Finance.

The Auditor-General, &c., &c.

Appropriation Accounts for Fiscal Year ended 30th June, 1879—Continued.

CIVIL GOVERNMENT—CONTINGENCIES—*Continued.*

Sub-vote..... $

ACCOUNT of sums expended, compared with the sum granted for Contingencies, for the Year ended 30th June, 1879, showing the surplus or deficit upon each sub-head of Vote.

Auditor-General—Eleven Months.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	$ cts.	$ cts.	$ cts.	$ cts.
a				
Subscription to and advertising in newspapers		87 50		
Purchase of books of reference, maps, etc.		7 00		
Telegraphing		178 53		
Postages, freight and express charges		42 72		
Wages of charwomen and other expenses cleaning offices				
Travelling expenses, including cab hire				
Extra Clerks		1,182 00		
do Work				
do Messenger				
Petty expenses		50 00		
Stationery from Stationery Office		456 72		
Queen's Printer, printing, printing paper and binding		357 89		
Stationery, other than from office				
Printing do do				
Ice				
Engraving *b*		128 80		
		2,491 16		

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
JOHN B. SIMPSON.

REMARKS.

One Month's Expenditure.

a. No special appropriation made for the Auditor-General's Office.

b. Not a proper charge on contingencies.

NOTE.—See explanation from Deputy-Minister of Finance.

Appropriation Accounts for Fiscal Year ended 30th June, 1879—Continued.

CIVIL GOVERNMENT—CONTINGENCIES—*Continued.*

Sub-vote..... $16,000.00

ACCOUNT of sums expended, compared with the sum granted for Contingencies, for the year ended 30th June, 1879, showing the surplus or deficit upon each sub-head of Vote.

Customs.		Grant.	Expenditure	Expenditure compared with Grant.	
				Less than Granted.	More than Granted.
		$ cts.	$ cts.	$ cts.	$ cts.
		16,000 00			
Subscription to and advertising in newspapers		.....	3,436 84		
Purchase of books of reference, maps, &c.	*a*	.....	356 43		
Telegraphing		.....	1,364 97		
Postages, freight and express charges		.....	108 77		
Wages of charwomen, and other expenses cleaning offices		.....	.....		
Travelling expenses, including cab-hire		.....	609 15		
Extra Clerks		.....	1,972 25		
do work	*b*	.....	155 50		
do Messenger		.....	32 50		
Petty expenses		.....	244 08		
Stationery from Stationery Office		.....	1,142 08		
Queen's Printer, printing, printing paper and binding		.....	3,541 10		
Stationery other than from office		.....	6 90		
Printing do do		.....	66 55		
Ice		.....	6 30		
Engraving		.....	.....		
Allowance to Private Secretary	*i*	.....	299 99		
Seals, press, dies and stamp	*c*	.....	340 75		
Screen	*d*	.....	4 50		
Repairing clock	*e*	.....	5 30		
Water-cooler	*f*	.....	7 00		
Fire-blowers	*g*	.....	6 50		
Looking-glasses	*h*	.....	18 15		
		16,000 00	13,725 61	2,274 39	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
JOHN B. SIMPSON.

REMARKS.

a. Printing and engraving included in the amount. The printing should have been done through the Queen's Printer. The engraving not a proper charge on contingencies.

b. A portion of this expenditure against Civil Service Act, Section 20.

c. Not a proper charge on contingencies.

d, e, f, g and *h* should be charged to Public Works Department, under 31 Vic., cap. 35, Section 2.

i. No authority quoted, and against 31 Vic., cap. 34, Section 20.

Below is the Departmental explanation for variation between grant and expenditure:—

(Copy.)

OTTAWA, 12th December, 1879.

SIR,—Adverting to your favour of the 10th ult., *re* Departmental contingencies, I have the honour to state in reply thereto, that the difference between the appropriation for the years 1878-9 of $16,000, and the actual expenditure, $13,725.61, was caused by: 1st, an unexpected saving in the expenditure for advertizing, in consequence of the resumption of specie payments in the United States, which rendered no longer necessary the weekly notices of authorized discount on United States invoices, whereby an amount in round numbers of $4,000 expected expenditure was saved; 2nd, on the other hand, the charges in the tariff during the year necessitated an unanticipated increase of expenditure for stationery, forms, books, printing, &c., of about $2,000. Other items of a trivial nature, which necessarily fluctuate from year to year, to cover which no specific calculation is or can be made when making estimates, have been somewhat less during the year in question than usual, thus accounting for the balance of saving effected.

I am, Sir,
Yours &c.,
J. JOHNSON,
Commissioner of Customs.

J. L. McDOUGALL, Esq.,
Auditor-General.

Appropriation Accounts for Fiscal Year ended 30th June, 1879—Continued.

CIVIL GOVERNMENT—CONTINGENCIES—*Continued.*

Sub-vote..... $10,000.00

ACCOUNT of sums expended, compared with the sum granted for Contingencies, for the Year ended 30th June, 1879, showing the surplus or deficit upon each sub-head of Vote.

Inland Revenue.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted
	$ cts.	$ cts.	$ cts.	$ cts.
	10,000 00			
Subscription to and advertising in newspapers	.....	409 05		
Purchase of books of reference, maps, &c	.....	426 15		
Telegraphing	.....	760 76		
Postages, freight and express charges	.....	85 40		
Wages of charwomen, and other expenses cleaning offices	.....	.....		
Travelling expenses, including cab-hire	.....	676 60		
Extra Clerks	.....	3,923 00		
do Work	.....	24 00		
do Messenger	.....	.....		
Petty expenses	.....	240 88		
Stationery from Stationery Office	.....	523 45		
Queen's Printer, printing, printing paper and binding	.....	1,050 62		
Stationery, other than from office	.....	.....		
Printing, do do	.....	.....		
Ice	.....	3 15		
Engraving and printing *a*	.....	76 88		
Repairing clocks, &c *c*	.....	6 75		
Frames *d*	.....	4 00		
Gas-lighter and tapes *e*	.....	2 75		
Allowance to Private Secretary *f*	.....	175 00		
	10,000 00	8,388 44	1,611 56	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
JOHN B. SIMPSON.

REMARKS.

a. Not a proper charge on contingencies.

c, d, and *e.* Should be charged to Public Works Department, under 31 Vic., cap. 35, Section 2; though in *c* is a charge of $1.50 for repairing a sword that cannot be a charge on contingencies.

f. No authority quoted and against 31 Vic., cap. 34, Section 20.

Below is the explanation of the Department for the difference between the grant and xpenditure:—

(Copy.)

OTTAWA, 14th November, 1879.

SIR,—I am in receipt of your letter of the 10th instant, asking for explanations as to the difference between the amount of Departmental contingencies estimated for the service for 1878-9, and the amount actually expended, which is $1,591.12 less than the estimates.

1st. In reply, I beg to inform you that the Departmental contingencies, as well as the outdoor contingencies, are of a nature which it is impossible to estimate with accuracy. It sometimes happens that larger quantities of supplies are required than can be foreseen—sometimes less quantities; so also with reference to special assistance, which materially depends upon the amount of business done, and this cannot always be foreseen.

2nd. It has always been the wish of this Department to keep within its estimates, and whenever it has been considered prudent to lessen the amount asked for as compared with previous years, it has done so.

3rd. Under all the circumstances, I do not consider the difference between the amount asked for and the amount that was necessary at all unreasonable.

I have the honour to be, Sir,
Your obedient servant,

A. BRUNEL,
Commissioner.

J. L. McDOUGALL, Esq.,
Auditor-General.

Appropriation Accounts for Fiscal Year ended 30th June, 1879—Continued.

CIVIL GOVERNMENT—CONTINGENCIES—*Continued.*

Sub-vote..... $$10,000.00

ACCOUNT of sums expended, compared with the sum granted for Contingencies, for the Year ended 30th June, 1879, showing the surplus or deficit upon each sub-head of Vote.

Public Works	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	$ cts.	$ cts.	$ cts.	$ cts.
	10,000 00			
Subscriptions to and advertising in newspapers...	.....	1,000 69		
Purchase of books of reference, maps, &c..... *a*	.....	883 22		
Telegraphing	.....	1,824 40		
Postages, freight, and express charges.....	.....	408 65		
Wages of charwomen and other expenses cleaning offices.....	.....	.....		
Travelling expenses, including cab-hire.....	.....	50 00		
Extra Clerks	.....	696 92		
do work	.....	129 50		
do Messenger.....	.....	.....		
Petty expenses.....	.....	490 71		
Stationery from Stationery Office.....	.....	3,885 41		
Queen's Printer, printing, printing paper and binding	.....	2,910 67		
Stationery, other than from office.....	.....	8 13		
Printing do do ..... *b*	.....	166 68		
Ice ..... *d*	.....	26 35		
Engraving, stamps and printing..... *c*	.....	264 95		
	10,000 00	12,746 28	.....	2,746 28

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
JOHN B. SIMPSON.

REMARKS.

a. In this amount is included a small charge for stationery, obtained without reference to Stationery Office.

b. Printing should be obtained through Queen's Printer.

c. Not a proper charge on contingencies.

d. Should be charged to Public Works Department, under 31 Victoria, chapter 35 section 2.

Below is the Departmental explanation for the excess of expenditure over grant.

(Copy)

DEPARTMENT OF RAILWAYS AND CANALS,
OTTAWA, December 16th, 1879.

SIR,—In reply to your letter of the 10th ultimo, calling attention to a certain excess of expenditure over the sum voted for contingencies, in the Department of Public Works, during the past fiscal year, and requesting explanation I have the honour to state that such excess of expenditure has been rendered necessary by the formation of the Department of Railways and Canals, which has entailed extra disbursements to meet the requirements arising out of the change.

I have the honour to be, Sir,
Your obedient servant,
(Signed) F. BRAUN,
Secretary.

J. L. McDOUGALL, Esq.,
Auditor-General.

Appropriation Accounts for Fiscal Year ended 30th June, 1879—Continued.

CIVIL GOVERNMENT—CONTINGENCIES—*Continued.*

Sub-vote..... $30,000.00

ACCOUNT of sums expended, compared with the sum granted for Contingencies, for the Year ended 30th June, 1879. Showing the surplus or deficit upon each sub-head of Vote.

Post Office Department.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	$ cts.	$ cts.	$ cts.	$ cts.
	30,000 00			
Subscription to, and advertising in newspapers.. ..	.....	1,586 81		
Purchase of books of reference, maps, &c ..... *a*	.....	3,007 18		
Telegraphing	.....	1,131 01		
Postages, freight and express charges.....	.....	439 65		
Wages of charwomen and other expenses cleaning offices .... *b*	.....	974 22		
Travelling expenses, including cab hire.....	.....	891 07		
Extra Clerks ..... *c*	.....	8,831 00		
do work..... *d*	.....	1,196 00		
do Messengers and form packers..... *h*	.....	4,665 63		
Petty expenses	.....	161 90		
Stationery from Stationery Office.....	.....	2,719 52		
Queen's Printer, printing, printing paper and binding.....	.....	6,916 59		
Stationery, other than from office.....	.....	.....		
Printing do do	.....	.....		
Ice	.....	12 60		
Engraving..... *e*	.....	8 00		
Gratuities to telegraph boys..... *f*	.....	8 00		
Gas tubing, lamp shades, letter boxes, water coolers, &c ..... *j*	.....	222 52		
Clocks ..... *k*	.....	6 45		
Special allowance to W. White, Secretary..... *l*	.....	500 00		
Extra allowance to Messengers ..... *m*	.....	133 98		
	30,000 00	33,412 13	.....	3,412 13

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
JOHN B. SIMPSON.

REMARKS.

a. In this amount is included a charge for stationery obtained without reference to the Stationery Office, and $2,635.50 for postal guides: the former against an Order in Council, the latter not a proper charge against contingencies.

b. Should be charged to Departments generally, though there is an Order in Council of an early date permitting this Department to make this disbursement.

c, *d*, and *h*. Some of this charge against 31 Vic., cap. 34, Sec. 19.

e and *f*. Not a proper charge against contingencies.

j, and *k*. Should be charged to Public Works Department, under 31 Vic., cap. 34, Sec. 2.

h. Contrary to 31 Vic., cap. 34, Sec. 19.

l. See note. Civil Government—Salaries of this Department.

m. Contrary to 31 Vic., cap. 34, Sec. 20.

Below is the Departmental explanation for the excess of expenditure over grant:

(Copy.)

POST OFFICE DEPARTMENT,
OTTAWA, 15th December, 1879.

SIR,—In reply to your letter of November 10th, calling the attention of the Postmaster General to the expenditure on contingencies for the year ended 30th June, 1879—which you state exceeds the appropriation by a sum of $3,412.13, I am to say that the Postmaster General, upon looking into the details of the expenditure, finds that the excess appears to have arisen from the very large outlay for extra clerks during the last fiscal year, and he has taken measures to prevent any such excess of expenditure during the current fiscal year.

I have the honour to be, Sir,
Your obedient servant,

W. WHITE,
Secretary.

J. L. McDOUGALL,
Auditor-General.

Appropriation Accounts for Fiscal Year ended 30th June, 1879—Continued

CIVIL GOVERNMENT—CONTINGENCIES—*Continued.*

Sub-vote $8,000.00

ACCOUNT of sums expended, compared with the sum granted for Contingencies, for the Year ended 30th June, 1879, showing the surplus or deficit upon each sub-head of Vote.

Agriculture.		Grant.	Expenditure.	Expenditure compared with Grant	
				Less than Granted.	More than Granted.
		$ cts.	$ cts.	$ cts.	$ cts.
		8,000 00			
Subscription to and advertising in newspapers		.....	715 53		
Purchase of books of reference, maps, &c.	*a*	.....	371 70		
Telegraphing		.....	643 79		
Postages, freight and express charges		.....	814 47		
Wages of charwomen, and other expenses cleaning offices		.....	986 38		
Travelling expenses, including cab-hire		.....	17 50		
Extra Clerks		.....	2,601 50		
do Work		.....	.....		
do Messenger		.....	.....		
Petty expenses		.....	410 04		
Stationery from Stationery Office		.....	825 58		
Queen's Printer, printing, printing paper and binding		.....	1,961 53		
Stationery, other than from office		.....	121 15		
Printing and binding, other than from office		.....	21 25		
Ice		.....	18 90		
Engraving, stamping machines and printing	*b*	.....	318 50		
Repairs to clocks	*d*	.....	5 95		
Bronze door-handle	*e*	.....	1 60		
Frames	*f*	.....	19 75		
Special services, R. J. Gibbs	*g*	.....	100 00		
Portraits	*h*	.....	10 00		
Hardware, tinware, and water-cooler	*j*	.....	28 60		
Two Model-keepers	*k*	.....	912 50		
One Draughtsman	*l*	.....	548 00		
		8,000 00	11,454 22	.....	3,454 22

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
JOHN B. SIMPSON.

REMARKS.

a. In this amount is included stationery obtained outside of Stationery Office.

b and *h.* Not proper charges on contingencies.

e, f and *j.* Should be charged to Public Works Department, under 31 Victoria chapter 34, section 2.

g. Not a proper charge on contingencies.

k and *l.* Contrary to 31 Victoria, chapter 34, section 19.

Below is the Departmental explanation for the variation between grant and expenditure.

(Copy)

OTTAWA, 11th December, 1879.

SIR,—In reply to the circular of the 10th ultimo, respecting Departmental contingencies for 1878-9, I have the honour to state that the excess of expenditure over the vote for the contingent expenses of the Department of Agriculture, is owing to the fact that although partial measures have been taken towards completing the working staff of the Department, it is still necessary to constantly employ extra clerks. The contingencies otherwise are within the vote.

I have the honour to be, Sir,
Your obedient servant,

J. C. TACHÉ,
Deputy Minister.

The Auditor-General,
&c., &c.

Appropriation Accounts for Fiscal Year ended 30th June, 1879—Continued.

CIVIL GOVERNMENT—CONTINGENCIES—*Continued.*

Sub-vote $9,000.00

ACCOUNTS of sums expended, compared with the sum granted for Contingencies, for the Year ended 30th June, 1879, showing the surplus or deficit upon each sub-head of Vote.

Marine and Fisheries.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	$ cts.	$ cts.	$ cts.	$ cts.
	9,000 00			
Subscription to and advertising in newspapers	.....	1,741 43		
Purchase of books of reference, maps, &c. *a*	.....	132 51		
Telegraphing	.....	1,254 87		
Postages, freight and express charges	.....	408 75		
Wages of charwomen and other expenses cleaning offices	.....	.....		
Travelling expenses, including cab hire	.....	464 55		
Extra Clerks	.....	2,917 25		
do work *b*	.....	290 00		
do Messenger	.....	.....		
Petty expenses	.....	75 00		
Stationery from Stationery Office	.....	842 61		
Queen's Printer, printing, printing paper and binding	.....	1,794 76		
Stationery other than from office	.....	1 25		
Printing do do	.....	23 45		
Ice	.....	3 15		
Engraving, stamps and printing	.....	279 81		
Repairing *c*	.....	1 50		
	9,000 00	10,230 89	.....	1,230 89

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
JOHN B. SIMPSON,

REMARKS.

a. In this amount is included stationery obtained without reference to the Stationery Office.

b. A portion of this contrary to 31 Vic., cap. 34, Section 20.

c. Should be charged to Public Works Department, under 31 Vic., cap. 35, Section 2.

Below are two letters that will explain themselves :—

(Copy.)

OTTAWA, 13th December, 1879.

SIR,—I have the honour to acknowledge the receipt of your letter of the 10th ultimo, calling my attention to the amount expended by this Department in excess of the estimates for contingencies during the past fiscal year, and in reply, I beg to inform you the Department submitted no estimate for the expenditure referred to during the period above named, the sum placed in the estimates being allotted by the Finance Department.

I am, Sir,

Your obedient servant,

WM. SMITH,

Deputy-Minister of Marine, &c.

J. L. MCDOUGALL, Esq.,
Auditor-General.

(Copy.)

OTTAWA, 13th December, 1879.

SIR,—With reference to the letter of this day's date, from the Deputy-Minister of Marine and Fisheries, returned herewith, although, upon examination of the manuscript I cannot find any document showing the amount required for their contingencies, I am confident that the sum voted would not have been placed in the estimates without authority, either from Council or the Honourable the Minister of Marine.

I may mention that the estimates of the Department of Marine for the year referred to appear to have been sent in in a very irregular manner and piecemeal.

I have the honour to be, Sir,

Your obedient servant,

J. M. COURTNEY,

Deputy-Minister of Finance.

J. L. MCDOUGALL, Esq.,
Auditor-General.

Appropriation Accounts for Fiscal Year ended 30th June, 1879—Continued.

CIVIL GOV RNMENT—CONTINGENCIES—*Continued.*

Sub-vote $1,000.0

ACCOUNT of sums expended, compared with the sum granted for Contingencies, for the Year ended 30th June, 1879, showing the surplus or deficit upon each sub-head of Vote.

Treasury Board.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	$1,000 00	$ cts.	$ cts.	
Subscription to and advertising in newspapers.				
Purchase of books of reference, maps, &c.				
Telegraphing.				
Postages, freight, and express charges.				
Wages of charwomen and other expenses cleaning offices.				
Travelling expenses, including cab hire.				
Extra Clerks.				
do work.				
do Messenger.				
Petty expenses.				
Stationery from Stationery Office.....	.....	2 75		
Queen's Printer, printing, printing paper and binding.....	.....	58 32		
Stationery, other than from office.				
Printing do do				
Ice.				
Engraving.				
	$1,000 00	61 07	938 93	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
JOHN B. SIMPSON.

REMARKS.

See explanation of Deputy Minister of Finance.

Appropriation Accounts for Fiscal Year ended 30th June, 1879—Continued.

CIVIL GOVERNMENT—CONTINGENCIES—*Continued.*

Sub-vote $14,000.00

ACCOUNT of sums expended, compared with the sum granted for Contingencies, for the Year ended 30th June, 1879, showing the surplus or deficit upon each sub-head of Vote.

Departments Generally, including Civil Service Board.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	$ cts.	$ cts.	$ cts.	$ cts.
	14,000 00			
Subscription to and advertising in newpapers		6 00		
Purchase of books of reference, maps, &c		39 95		
Telegraphing		17 85		
Postages, freight and express charges				
Wages of charwomen and other expenses cleaning offices *a*		18,508 86		
Travelling expenses, including cab hire		177 35		
Extra Clerks				
do Work *b*		53 50		
do Messenger				
Petty expenses		21 00		
Stationery from Stationery Office		196 75		
Queen's Printer, printing, printing paper and binding		56 95		
Stationery, other than from office		4 00		
Printing				
Ice				
Engraving *c*		155 80		
Legal services *d*		21 81		
Noon gun, ammunition, &c., firing, &c *e*		194 63		
Sundry persons, furniture, repairs, &c *f*		538 90		
Civil Service Board.				
Salary to Chairman *g*		400 00		
do Secretary *h*		200 00		
Printing		4 79		
Stationery		14 29		
	14,000 00	20,552 43		6,552 43

I certify that this account has been examined under my directions and is correct.

J. L McDOUGALL,
Auditor General.

Examined,
JOHN B. SIMPSON.

REMARKS.

a. This does not represent the whole of labour and char-work performed in the two Departmental Buildings, as the

Post Office Department pays	$974 22
Agriculture Department pays	986 38
Militia and Defence Department pays	24 00

And there are also charges for the same service included in the petty disbursements.

b, c and *d.* These are not proper charges against "Departments Generally," and should be divided into the amounts properly belonging to each department.

e and *f.* Should be charged to Public Works Department, under 31 Vic., cap. 34, sec. 2.

g and *h.* These charges not supported by any authority I can find.

The following letter from the Accountant of Contingencies, explains the difference between grant and expenditure.

OTTAWA, 23rd December, 1879.

SIR,—In reply to your letter calling my attention to the expenditure during the fiscal year ended 30th June, 1879, on contingencies of Departments generally, and Civil Service Board, as compared with the estimates. I have the honour to inform you that no estimate was ever given to me for my guidance, as relates to Departments generally. With reference to the payments to the Civil Service Board, they were made upon the authority in force for very many years, and my payment of the same were never questioned.

I have the honour to be, Sir,
Your obedient servant,
THOMAS ROSS,
Accountant of Contingeneies.

The Auditor-General,
&c., &c., &c.

Appropriation Accounts for Fiscal Year ended 30th June, 1879—Continued.

CIVIL GOVERNMENT—CONTINGENCIES—*Continued.*

ACCOUNT of sums expended, compared with the sum granted for Contingencies, for the Year ended 30th June 1879, showing the surplus or deficit upon each sub-head of Vote.

Recapitulation.	Grant.	Expenditure	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	$ cts.	$ cts.	$ cts.	$ cts.
The Governor-General's Office	15,000 00	18,744 92	.....	3,744 92
Privy Council	4,000 00	3,722 79	277 21	.....
Department of Justice / do Penitentiary Branch	6,750 00	5,454 17	1,295 83	.....
Militia and Defence	6,000 00	4,854 44	1,145 56	.....
Secretary of State	9,000 00	8,979 28	20 72	.....
Interior	8,000 00	8,607 34	.....	607 34
Receiver-General (one month)	3,000 00	1,101 54	1,898 46	.....
Finance Department	11,250 00	12,676 20	.....	1,426 20
Auditor-General (eleven months)	.....	2,491 16	.....	2,491 16
Customs	16,000 00	13,725 61	2,274 39	.....
Inland Revenue	10,000 00	8,388 44	1,611 56	.....
Public Works	10,000 00	12,746 28	.....	2,746 28
Post Office Department	30,000 00	33,412 13	.....	3,412 13
Agriculture	8,000 00	11,454 22	.....	3,454 22
Marine and Fisheries	9,000 00	10,230 89	.....	1,230 89
Treasury Board	1,000 00	61 07	938 93	.....
Departments generally	14,000 00	20,552 43	.....	6,552 43
	161,000 00	177,202 91	9,462 66	25,665 57
Expenditure more than grant	.....	.....	.....	16,202 91

I certify that this account has been examined under my directions and is correct.

J L. McDOUGALL,
Auditor-General.

Examined,
JOHN B. SIMPSON.

REMARKS.

NOTE.—The vote for contingencies has been treated in the past as a convenient provision for paying charges of a minor character not otherwise authorized.

Among the amounts paid contrary to Statutes, the principal are those which are forbidden by the Civil Service Act, 31st Victoria, chapter 34.

Section 19 of said Act provides that no Extra Clerk, shall be employed for more than one month except under an Order in Council, but it has been customary to continue the services of persons for lengthened periods. It appears to me that the wording of the section quoted did not bear the constructions which have been put upon it, but as the matter is doubtful, I have reserved it for such action as may now be thought advisable.

Section 20 provides that no allowance or compensation shall be made for any extra service whatever, which any officer or clerk may be required to perform in the Department to which he belongs. Against above restriction there has been paid ;—

By Department of Justice	$50 00
Militia and Defence	25 00
Secretary of State	367 16
Interior	143 86
Finance	1,286 25
Customs	155 50
Inland Revenue	24 00
Public Works	129 50
Post Office Department	912 98
Marine and Fisheries	22 00
Departments generally	53 50
	$3,199 75

The petty expenses are not usually given in detail, and in some instances more than $50 has been paid in one payment.

It will be observed that the several Departments do not adhere to the regulation that all printing and stationery are to be ordered through the Queen's Printer, and Stationer respectively.

31 Victoria, chapter 35, section 2, makes it illegal to pay from contingencies charges for certain articles *i. e* furniture, fittings, repairs, &c , and yet, as appears by the notes to the expenditure of the different Departments, payment for such articles has been frequently made.

(Copy) AUDIT OFFICE. 7th June, 1879.

SIR,—As the Minister of Finance is about to leave Ottawa to be away for some time, and as you may wish to consult him on the subject of this letter, I now draw your attention to a question which might otherwise have been postponed until the beginning of the coming fiscal year.

I have spoken to you several times regarding the unsatisfactory way in which the payments by the contingency office are made.

The Civil Service Act of 1868 points out the method by which the Accountant of Contingencies should deal with applications for payments, the classes of services &c., for which he may pay, and the evidence of the general accuracy of the accounts which he should require.

I learn from the present Accountant that he considers his refusal to pay any claim authorized by a Deputy Head of a Department unwarranted.

Every Deputy Head cannot possibly be fully acquainted with the restrictions put by Parliament upon the Contingency Office. As a consequence irregularities exist.

I have the honour to be, Sir,

Your obedient servant,

J. L. McDOUGALL,
Auditor-General.

J. M. COURTNEY,
Deputy Minister Finance.

Reply.

(Copy.) OTTAWA, 12th June, 1879.

SIR,—I have the honour to acknowledge the receipt of your letter of the 7th instant, which I placed, as requested, under the notice of the Honourable the Minister of Finance, and am directed to inform you in reply thereto, that the Minister of Finance is of opinion that you should call the attention of the Accountant of Contingencies to the nature of the audit required to be performed by him under the Contingency Act.

Your obedient servant,

J. M. COURTNEY,
Deputy Minister of Finance.

J. L. McDOUGALL,
Auditor-General.

Appropriation Accounts for Fiscal Year ended 30th June, 1879—Continued.

VOTE—ADMINISTRATION OF JUSTICE.

ACCOUNT of sums expended, compared with the sum authorized by Statute on account of the various sub-heads of Estimates, for the Year ended 30th June, 1879, showing the surplus or deficit as the case may be.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	$ cts.	$ cts	$ cts.	$ cts.
Supreme Court and Exchequer Court of Canada—				
Salary of Chief Justice ..... *a*	8,000 00	7,999 92	08	
Salaries of five Puisne Judges, at $7,000 each ..... *b*	35,000 00	34,924 53	75 47	
Salary of Registrar	2,600 00	2,600 00		
Province of Ontario.				
Court of Appeal—				
Salary of Chief Justice	6,000 00	6,000 00		
Salaries of three Puisne Judges, at $5,000 each ..... *c*	15,000 00	14,999 76	24	
Court of Queen's Bench—				
Salary of Chief Justice ..... *d*	6,000 00	5,833 33	166 67	
Salaries of two Puisne Judges, at $5,000 each ..... *e*	10,000 00	9,972 06	27 94	
Court of Chancery—				
Salary of Chancellor	6,000 00	6,000 00		
Salaries of two Vice-Chancellors, at $5,000 each ..... *f*	10,000 00	9,999 84	16	
Court of Common Pleas—				
Salary of Chief Justice	6,000 00	6,000 00		
Salaries of two Puisne Judges, at $5,000 each ..... *g*	10,000 00	9,287 51	712 49	
Circuit allowances ..... *h*	13,000 00	11,900 00	1,100 00	
Maritime Court—				
Salary of Judge	600 00	600 00		
County Courts—				
Salaries of thirty-seven Judges, including Algoma, varying from $2,000 to $2,600 each	89,300 00			
Salaries of twelve Junior Judges, at $2,000 each ..... *j*	24,000 00	117,354 14	5,745 86	
Travelling allowance of County Court Judges, including Algoma	9,800 00			
	251,300 00	243,471 09	7,828 91	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor General.

Examined,
JOHN B. SIMPSON.

REMARKS.

a. Caused by inequality of the twelve monthly payments with annual amount.

b. Caused by the difference between promotion of W. J. Ritchie and appointment of his successor, four days, and two days between J. T. Taschereau and H. G. Taschereau.

c. Caused by inequality of monthly payments and gross annual.

d and *e.* Caused by difference between the time of death of late Chief Justice and appointment of successor, eleven days, and three days between transfer of Mr. Justice Adam Wilson and appointment of Mr. Justice M. C. Cameron.

f. Caused by inequality of monthly payments and gross annual.

g. Caused by transfer of Mr. Justice Gwynne to Supreme Court, and the not filling the vacancy until 31st March, 1879.

h. Over-estimated.

i. Caused by changes in Judgeships of Kent, Leeds and Grenville, and vacancies in junior Judgeships, no appointments having been made in Stormont, Dundas, Glengarry and Leeds and Grenville.

Appropriation Accounts for Fiscal Year ended 30th June, 1879—Continued.

VOTE—ADMINISTRATION OF JUSTICE.

ACCOUNT of sums expended, compared with the sum authorized by Statute, on account of the various sub-heads of Estimates, for the Year ended 30th June, 1879, showing the surplus or deficit, as the case may be.

Service.		Grant.	Expenditure	Expenditure compared with Grant.	
				Less than Granted.	More than Granted.
		$ cts.	$ cts.	$ cts.	$ cts.
Province of Quebec.					
Court of Queen's Bench—					
Salary of the Chief Justice		6,000 00	6 000 00	.....	
Salaries of four Puisne Judges, at $5,000 each	*a*	20,000 00	19,999 75	25	
Superior Court—					
Salary of Chief Justice		6,000 00	6,000 00	.....	
Salaries of nine Judges, at $5,000 each		45,000 00			
do thirteen do 4,000 do	*b*	52,000 00	105,720 16	1,779 84	
do three do 3,500 do		10,500 00			
Court of Vice-Admiralty—					
Salary of Judge	*c*	2,000 00	1,999 92	08	
Circuit allowances	*h*	13,000 00	11,421 68	1,578 32	
Province of Nova Scotia.					
Supreme Court of Nova Scotia—					
Salary of Chief Justice	*d*	5,000 00	4,999 92	08	
do the Judge in Equity	*e*	5,000 00	4,999 92	08	
Salaries of five Puisne Judges, at $4,000 each	*f*	20,000 00	19,999 80	20	
Court of Vice-Admiralty—					
Salary of the Judge		600 00	600 00	.....	
Circuit allowances	*j*	4,000 00	3,600 00	400 00	
County Courts—					
Salary of Judge for County of Halifax		2,400 00			
Salaries of six other Judges, at $2,000 each	*g*	12,000 00	15,799 68	32	
Travelling allowances of County Court Judges		1,400 00			
		204,900 00	201,140 83	3,759 17	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
JOHN B. SIMPSON.

REMARKS.

a, *c*, *d*, *e*, *f* and *g*. Caused by inequality of monthly payment and gross annual.

b. Caused by changes in Puisne Judgeships of Messrs. C. J. Gill, L. A. Jetté, T. J. J. Loranger, M. Laframboise, H. E. Taschereau and H. E. Taschereau.

h and *j*. Over-estimated.

Appropriation Accounts for the Fiscal Year ended 30th June 1879—Continued

VOTE—ADMINISTRATION OF JUSTICE.

ACCOUNTS of sums expended, compared with the sum authorized by Statute on account of the various sub-heads of Estimates, for the Year ended 30th June, 1879, showing the surplus or deficit, as the case may be.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
Province of New Brunswick.	$ cts.	$ cts.	$ cts.	$ cts.
Supreme Court of New Brunswick—				
Salary of Chief Justice ..... *a*	5,000 00	4,999 92	08	
Salary of four Puisne Judges at $4,000 each ..... *f*	16,000 00	16,376 22	.....	376 22
Court of Vice Admiralty—				
Salary of the Judge	600 00	600 00		
Circuit allowances	3,200 00	2,400 00	800 00	
County Courts—				
Salaries of five County Judges at $2,400 each	12,000 00	12 999 60	40	
Travelling allowances of County Court Judges	1,000 00			
Province of Manitoba.				
Court of Queen's Bench—				
Salary of Chief Justice ..... *b*	5,000 00	4,999 92	08	
Salaries of two Puisne Judge.. at $4,000 each ..... *c*	8,000 00	7,999 93	07	
Province of British Columbia.				
Supreme Court—				
Salary of Chief Justice	5,820 00	5,820 00		
do one Puisne Judge ..... *d*	4,850 00	4,849 92	08	
do do ..... *e*	4,000 00	3,999 96	04	
County Courts—				
Salary of five Stipendiary Magistrates ranging from $2,250 to $3,400 each ..... *g*	13,300 00	13,899 96	.....	599 96
North-West Territories.				
Salaries of three Stipendiary Magistrates	9,000 00	7,200 00	1,800 00	
	87,770 00	86,145 43	2,600 75	976 18

I certify that this account has been examined under my directions and is correct.

J. L McDOUGALL,
Auditor-General

Examined,
JOHN B. SIMPSON.

REMARKS.

a, *b*, *c*, *d* and *e*. Caused by inequality of monthly payment and annual allowance.

f. Caused by appointment A. L. Palmer as Judge in Equity, from 28th May, 1879.

g. Under-estimated.

Appropriation Accounts for Fiscal Year ended 30th June, 1879—Continued.

VOTE—ADMINISTRATION OF JUSTICE.

ACCOUNT of sums expended, compared with the sum granted on account of the various sub-heads, for the Year ended 30th June, 1879, showing the surplus or deficit, as the case may be.

Service.	Granted.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	$ cts.	$ cts.	$ cts.	$ cts.
Miscellaneous Justice, including North-West Territories.. ..... *d*	20,000 00	13,355 54	7,176 70	
Travelling expenses of Stipendary Magistrates, in North-West Territories ..... *e*	4,500 00	1,328 04	2,639 72	
Circuit allowances, British Columbia..... *f*	15,000 00	7,034 50	7,965 50	
do Manitoba ..... *g*	1,500 00	1,120 00	380 00	
Precis Writer of Exchequer and Supreme Court *a*	1,900 00	1,925 00	....	25 00
Clerk in office do do	475 00	475 00		
Senior Messenger do do *j*	500 00	500 00		
Second do do do *b*	360 00	375 00	.....	15 00
Contingencies and disbursements..... *k*	7,000 00	3,955 20	3,044 80	
Sundry disbursements of Maritime Court of Ontario ..... *h*	800 00	639 21	160 79	
Salary of Registrar of Vice Admiralty Court, Quebec ..... *c*	666 66	698 64	.....	31 98
Salary of Marshall of Vice Admiralty Court, Quebec.....	333 34	333 24	10	
For the salary of one Stipendiary Magistrate or County Court Judge to provide, if necessary, for the vacancy created by the death of A. T. Bushby, Esq.....	2,425 00	....	2,425 00	
	55,460 00	31,739 37	23,792 61	71 98

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
JOHN B. SIMPSON.

REMARKS.

a. Caused by annual increase of $50 taking place in January.

b. Caused by annual increase of $30 taking place in January.

c. From the Public Accounts and Estimates of previous years, I gather that this yearly expenditure was understood at one time to have been covered by Statute, the salary though estimated not having been voted.

In the Supply Bill of 1877-78, an appropriation of $666.66 for the purpose, first appeared.

I cannot see that the over payment, though since continued, is authorized.

d, e, f, g, h and *k.* Over-estimated.

j. This Senior Messenger (F. Curran) receives $100 from contingencies as Usher for Supreme and Exchequer Courts.

Appropriation Accounts for Fiscal Year ended 30th June, 1879—Continued.

VOTE—ADMINISTRATION OF JUSTICE—*Continued.*

ACCOUNTS of sums expended, compared with the sum authorized by Statute on account of the various sub-heads of Estimates, for the Year ended 30th June, 1879, showing the surplus or deficit, as the case may be.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
Province of Prince Edward Island.	$ cts.	$ cts	$ cts.	$ cts.
Superior Court—				
Salary of Chief Justice	3,000 00	3,000 00		
do Master of Rolls *a*	2,500 00	2,499 96	04	
do Vice Chancellor *b*	2,500 00	2,499 96	04	
Circuit allowances	600 00	600 08		08
County Courts—				
Salaries of three Judges *c*	6,000 00	6,799 86		199 86
Travelling expenses for County Court Judges.	600 00			
	15,200 00	15,399 86	08	199 94
RECAPITULATION.				
Grant by vote of Parliament	55,460 00	577,896 58	37,981 52	1,248 10
Authorized by Statute	559,170 00			

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined.
JOHN B. SIMPSON

REMARKS.

a, *b*. Caused by inequality of monthly payment and annual allowance.

c. Under estimated.

Appropriation Accounts for Fiscal Year ended 30th June, 1879—Continued.

VOTE—POLICE.

ACCOUNT of sums expended, compared with the sums granted on account of DOMINION POLICE, for the Year ended 30th June, 1879, showing the surplus upon Vote.

Service.		Granted.	Expenditure.	Expenditure compared with Grant.	
				Less than Granted.	More than Granted.
		$ cts.	$ cts.	$ cts.	$ cts.
Dominion Police.....	*a*	11,000 00	11,122 08	.....	122 08
		11,000 00	11,122 08	.....	122 08

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
JOHN B. SIMPSON.

REMARKS.

a. Under-estimated.

Appropriation Accounts for Fiscal Year ended 30th June, 1879—Continued.

VOTE—PENITENTIARIES.

ACCOUNT of sums expended, compared with the sum granted for the KINGSTON PENITENTIARY, for the Year ended 30th June, 1879, showing the surplus or deficit upon each sub-head of Vote.

Service.		Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	Expenditure compared with Grant. More than Granted.
		$ cts.	$ cts.	$ cts.	$ cts.
Staff—Salaries—					
1 Warden		2,600 00	2,600 00		
1 Deputy-Warden		1,400 00	1,400 00		
2 Chaplains		2,400 00	2,400 00		
1 Surgeon		1,200 00	1,200 00		
1 Accountant		1,000 00	1,000 00		
1 Warden's Clerk	*a*	700 00	699 96	04	
1 Chief Keeper	*b*	800 00	799 92	08	
1 Storekeeper	*c*	700 00	699 96	04	
1 Schoolmaster		600 00	600 00		
1 Steward	*d*	650 00	649 92	08	
1 Clerk of Works and Chief Trade Instructor	*e*	1,000 00	999 96	04	
2 Trade Instructors—1st Class	*f*	1,400 00	1,399 92	08	
4 do —2nd Class	*g*	2,240 00	2,239 68	32	
1 Hospital Keeper	*h*	700 00	699 96	04	
6 Keepers	*j*	3,000 00	2,557 70	442 30	
43 Guards	*k*	19,350 00	18,772 50	577 50	
2 do	*l*	900 00	.....	900 00	
4 Teamsters	*m*	1,400 00	1,487 16	.....	87 16
1 Matron	*n*	500 00	499 92	08	
1 Deputy-Matron		300 00	300 00		
Retiring gratuities	*o*	2,000 00	.....	2,000 00	
Uniforms	*p*	3,117 37	2,651 52	465 85	
Ferris claim		498 90	498 90		
Maintenance 760 convicts	*q*	63,736 53	65,555 87	.....	1,819 34
do Farm and stables	*r*	2,565 35	2,968 65	.....	403 30
do Gratuities on discharge	*s*	4,120 00	2,733 97	1,386 03	
Working expenses—Repairs to buildings	*t*	6,793 75	2,346 32	4,447 43	
Capital account—Construction of new buildings, new machinery, &c.	*u*	4,974 62	4,967 84	6 78	
Total		130,646 52	122,729 63	10,226 69	2,309 80
Deduct deficit		.....	.....	2,309 80	
Net surplus		.....	.....	7,916 89	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
JOHN B. SIMPSON.

REMARKS.

a to *h*, and *n*. Caused by inequality between monthly payments and annual salaries.

j. Saving arises from one of the keepers' services ceasing in August.

k. Saving arises from there being only 42 guards in seven months, and irregular services of others.

l. These two guards appear not to have been required.

m. This deficiency arises from an extra teamster having been employed during the months of October, November and December, 1878.

o. Apparently not required.

p, *s*, *t* and *u*. Over-estimated.

q and *r*. Under-estimated.

Amount of receipts realized during year and paid over to Receiver-General, $34,109.34.

Appropriation Accounts for Fiscal Year ended 30th June, 1879—Continued.

VOTE—PENITENTIARIES.

ACCOUNT of sums expended, compared with the sum granted for the ST. VINCENT DE PAUL PENITENTIARY, for the Year ended 30th June, 1879, showing the surplus or deficit upon each sub-head of Vote.

Service.		Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	Expenditure compared with Grant. More than Granted.
		$ cts.	$ cts.	$ cts.	$ cts.
Staff—Salaries—					
1 Warden		2,600 00	2,600 00		
1 Deputy-Warden		1,400 00	1,400 00		
2 Chaplains		2,400 00	2,400 00		
2 Surgeons		1,200 00	1,200 00		
1 Accountant		1,000 00	1,000 00		
1 Warden's Clerk	*a*	700 00	699 96	04	
1 Chief Keeper	*b*	800 00	799 92	08	
1 Storekeeper	*c*	700 00	699 96	04	
1 Schoolmaster		600 00	600 00		
1 Steward	*d*	650 00	649 92	08	
1 Clerk of Works and Chief Trade Instructor	*e*	700 00	699 96	04	
2 Trade Instructors, at $700 each	*f*	1,400 00	1,399 92	08	
1 do 600 do		600 00	600 00		
2 do 560 do	*g*	1,120 00	1,119 84	16	
1 do 500 do	*h*	500 00	499 92	08	
1 Hospital Keeper	*j*	560 00	559 92	08	
1 Engineer		780 00	780 00		
8 Keepers	*k*	4,000 00	3,999 36	64	
24 Guards	*l*	10,800 00	10,756 64	43 36	
1 Messenger		450 00	450 00		
1 Farmer Gardener	*m*	560 00	559 92	08	
2 Teamsters	*n*	500 00	499 92	08	
Uniforms	*o*	717 47	564 97	152 50	
Maintenance 325 convicts	*p*	34,130 47	33,430 74	699 73	
do Farm and stables	*q*	5,138 30	4,790 52	347 78	
do Gratuities on discharge	*r*	200 00	544 00	.....	344 00
Working expenses—Repairs or maintenance of buildings	*s*	3,690 42	673 37	3,017 05	
Capital Account—Buildings	*t*	2,455 10	2,534 96	.....	79 86
do Machinery	*u*	1,110 00	1,540 24	.....	430 24
Industries—Material for manufacture	*v*	2,816 33	6,561 80	.....	3,745 47
		84,278 09	84,615 76	4,261 90	4,599 57
Deduct surplus		.....	.....	.....	4,261 90
Net deficit	*w*	.....	.....	.....	327 67

I certify that this account has been examined under my directions and is correct.

Examined,
JOHN SIMPSON.

J. L. McDOUGALL,
Auditor-General.

REMARKS.

a to *k*, *m* and *n*. Caused by inequality of monthly payments with annual salaries.

o, *p* and *s*. Over-estimated.

r, *t*, *u* and *v*. Under-estimated.

w. There is a balance in hand on tramway account of $751.57. A balance of $2,001.34 appeared by the accounts of 1877-78 to be in the hands of the Warden; $400 in cash and $1,601.34 balance of tramway appropriation of the year 1876. The following letters explain why the balance of tramway appropriation from 1877-78 appears in the accounts of 1878-9 as $830.30.

(Copy)

AUDIT OFFICE, October 18th, 1879.

SIR,—Will you kindly explain how it is that a balance of $1,601.34 appears at the credit of tramway on the 30th June, 1878, and that you put only $830 30 at the credit of the same account on the 1st July 1878, in your statement for the current year.

All balances in hand on the 30th June, 1878, should be deposited to the credit of the Receiver General.

The appropriations are only available in the year for which they are voted, and therefore any amount unexpended at the end of the year, and in the hands of the Accountant, should be paid over to the Government.

I have the honour to be, Sir,
Your obedient servant,
J. L. McDOUGALL,
Auditor-General.

J. W. DUCHESNEAU, Esq.,
Warden of Penitentiary
St. Vincent de Paul.

ST. VINCENT DE PAUL PENITENTIARY,
21st October, 1879.

SIR,—In compliance with your request, I have to submit the enclosed explanations and papers concerning the matter mentioned in your letter of the 18th October instant. I hope they will be sufficient to let you understand how it happens that there is such a difference between the amount placed at the credit of the tramway on the 30th of June, 1878, and the amount placed at the credit of the same on the 1st July 1878. As to the balance remaining on hand from the tramway fund at the end of the last fiscal year, I beg to state that it was not deposited to the credit of the Receiver General for the same reason than the preceeding year, that is, the completion of the tramway. I was allowed to keep the balance on hand at the end of the fiscal year 1877-78, and I thought the same latitude would be granted till the completion of the work.

There remains now but few accounts to be paid from that fund, and if you instruct me to do so, I shall return the balance without delay.

I have the honour to be, Sir,
Your humble servant,
J. W. DUCHESNEAU,
Warden

J. L. McDOUGALL,
Auditor-General,
Ottawa.

PENITENTIARY ST. VINCENT DE PAUL,
21st October, 1879.

SIR,—In answer to your question regarding the inquiry of the Auditor-General, I beg to say that a certain amount of lumber had been purchased for the tramway from F. X. Wilson about the month of May, and as the delivery of the said lumber was not made until the 3rd of August, I charged the amount to the expenditure account of the fiscal year ending 30th June, 1878, but made payments through check from tramway fund on 3rd of August, 1878, after we came in possession of the lumber.

Having charged the amount of $771.04 in the expenditure account of the fiscal year 1877-78 but not drawn the money from the bank on the end of the said fiscal year, I could but state the actual balance in bank on the 30th June of $1,601.34, while virtually the amount of the lumber $771.04 was already expended.

The statement for the month of June 1878, transmitted to the Auditor-General on the 24th July, 1878, of which enclosed give copy, state the transaction and gives a tramway balance of $830.30 on the 1st of July.

The Vouchers Nos. 443 and 444, of which herewith copy, are accounting for the different balances.

$1,601.04 the balance 30th June, 1878, and $830.30 the balance given to the credit of tramway account on 1st July, 1878.

Your obedient servant,

ELZ. DAGNEAULT,
Accountant.

To the Warden.

The money has not yet been deposited to the credit of the Receiver General.

J. L. McDOUGALL,
Auditor-General.

Amount of receipts realized during year and paid over to Receiver-General, $3,459.02.

Appropriation Accounts for Fiscal Year ended 30th June, 1879—Continued.

VOTE—PENITENTIARIES—*Continued.*

ACCOUNT of sums granted, compared with the sum expended for the ST. JOHN, N. B., PENITENTIARY, for the Year ended 30th June, 1879, showing the surplus or deficit upon each sub-head of Vote.

Service.		Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	Expenditure compared with Grant. More than Granted.
		$ cts.	$ cts.	$ cts.	$ cts.
Staff—Salaries—					
1 Warden	*a*	1,400 00	1,399 96	04	
2 Chaplains	*b*	800 00	799 92	08	
1 Surgeon	*c*	600 00	575 00	25 00	
1 Accountant		900 00	900 00		
1 Chief Keeper	*d*	500 00	499 92	08	
1 Steward, Storekeeper and Schoolmaster	*e*	700 00	699 84	16	
3 Keepers and Instructors	*f*	1,500 00	1,499 76	24	
6 Guards	*g*	2,700 00	2,649 96	50 04	
2 do	*h*	800 00	799 92	08	
1 Porter and Warehouse Clerk		450 00	450 00		
1 Matron	*j*	250 00	249 96	04	
1 Deputy Matron		180 00	180 00		
1 Night-watchman	*k*	.....	360 00	.....	360 00
Uniforms	*l*	1,000 00	566 72	433 28	
Maintenance 160 convicts	*m*	13,902 00	13,365 93	536 07	
do Farm and stable	*n*	598 00	515 85	82 15	
do Gratuities on discharge	*o*	360 00	266 00	94 00	
Working expenses—Repairs or maintenance of buildings	*p*	1,498 00	56 91	1,441 09	
Industries—Material for manufacture	*q*	13,668 00	11,245 36	2,422 64	
		41,806 00	37,081 01	5,084 99	360 00
Deduct deficit		.....	.....	360 00	
Net surplus		.....	.....	4,724 99	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
JOHN B. SIMPSON.

REMARKS.

a and *b* and *d to j*. Caused by inequality of monthly payments with annual salaries.

c. Caused by decease of Surgeon and time elapsing before new one appointed.

k. Not estimated for.

l to *g*. Over-estimated.

Due to Penitentiary on Convict labour account.

There remains a balance of	$9,723 95
do in suspense	964 91
do balance, Alex. Robertson	74 38
	10,762 34

Amount of receipts realized during year and paid over to Receiver-General, $8,876.22.

Appropriation Accounts for Fiscal Year ended 30th June, 1879—Continued.

PENITENTIARIES—*Continued.*

Sub-Vote..... $24,966.35.

ACCOUNT of sums expended, compared with the sum granted for the HALIFAX PENITENTIARY, for the Year ended 30th June, 1879, showing the surplus or deficit upon each sub-head of Vote.

Service.		Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	Expenditure compared with Grant. More than Granted.
		$ cts.	$ cts.	$ cts.	$ cts.
Staff—Salaries—					
1 Warden	*a*	1,400 00	1,399 96	04	
2 Chaplains	*b*	800 00	799 92	08	
1 Surgeon	*c*	500 00	499 92	08	
1 Accountant, Schoolmaster and Warehouse Clerk	*d*	800 00	799 92	08	
1 Chief Keeper, Steward and Storekeeper		600 00	600 00		
4 Trade Instructors	*e*	2,000 00	1,999 68	32	
1 do	*f*	700 00	699 96	04	
5 Guards		2,250 00	2,250 00		
1 Messenger		450 00	450 00		
1 Matron	*g*	250 00	249 96	04	
1 Substitute Guard, 10 days	*h*	.....	12 50	.....	12 50
Uniforms	*j*	320 00	247 00	73 00	
Maintenance 70 convicts	*k*	9,112 35	7,532 80	1,579 55	
do Farm and stables	*l*	734 00	325 36	408 64	
do Gratuities on discharge	*m*	550 00	376 87	173 13	
Working expenses—Repairs to buildings	*n*	500 00	.....	500 00	
Industries—Material for manufactures	*o*	4,000 00	1,696 49	2,303 51	
Total		24,966 35	19,940 34	5,038 51	12 50
Deduct deficit		.....	.....	12 50	
Net surplus		.....	.....	5,026 01	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
JOHN B. SIMPSON.

Amount of receipts realized during year and paid over to Receiver-General, $3,122.14.

REMARKS.

a to *g*. Caused by inequality of monthly payments and annual salaries.

h. Not estimated for.

j to *o*. Over-estimated.

There is a balance on hand of $1,463.04.

Appropriation Accounts for Fiscal Year ended 30th June, 1879—Continued.

VOTE—PENITENTIARIES.

ACCOUNT of sums expended, compared with the sum granted for the MANITOBA PENITENTIARY, for the Year ended 30th June, 1879, showing the surplus or deficit upon each sub-head of Vote.

Service.		Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	Expenditure compared with Grant. More than Granted.
		$	$	$	$
Staff Salaries—					
1 Warden	*a*	1,400 00	1,399 96	04	.....
1 Chief Keeper		600 00	600 00	.....	.....
2 Chaplains	*b*	400 00	399 92	08	.....
1 Surgeon	*c*	800 00	799 93	07	.....
1 Accountant and Storekeeper		600 00	600 00	.....	.....
5 Guards at $600 each	*d*	2,400 00	2,418 06	.....	18 06
1 Steward		540 00	540 00	.....	.....
Trade Instructor allowance	*e*	220 00	219 96	04	.....
1 Messenger and Guard		240 00	240 00	.....	.....
Uniforms	*f*	250 00	279 12	.....	29 12
Maintenance—					
40 Convicts	*g*	9,955 00	11,995 94	.....	2,040 94
Farm and stables	*h*	459 00	1,396 41	.....	937 41
Gratuities	*j*	175 00	165 00	10 00	.....
Working expenses—Maintenance of buildings	*k*	409 00	339 05	69 95	.....
Capital account	*l*	1,080 00	50 85	1,029 15	.....
Industries	*m*	140 00	129 65	10 35	.....
		19,668 00	21,573 85	1,119 68	3,025 53
Deduct surplus		.....	.....	.....	1,119 68
Net deficit		.....	.....	.....	1,905 85

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
JOHN B. SIMPSON.

REMARKS.

a, *b*. *c* and *e*. Caused by inequality between monthly payment and annual salaries.

d. Caused by employing an extra Guard from 2nd to 15th August, 1878.

f. Under-estimated.

g and *h*. Under-estimated. There are some items charged to these accounts such as apparatus for heating and lighting which might more properly have appeared under capital account.

j and *k*. Over-estimated.

l and *m*. Over-estimated, see *g* and *h*.

Amount of receipts realized during the year and paid over to Receiver General	$156 55
There is an amount due by Manitoba Government for maintenance of lunatics from 1876 to 1879 of	3,091 83

Appropriation Accounts for Fiscal Year ended 30th June, 1879—Continued.

VOTE—PENITENTIARIES—*Continued.*

ACCOUNT of sums expended, compared with the sum granted on account of BRITISH COLUMBIA PENITENTIARY, for the Year ended 30th June, 1879, showing the surplus or deficit upon each sub-head of Vote.

Service.		Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	Expenditure compared with Grant. More than Granted.
		$ cts.	$ cts.	$ cts.	$ cts.
Staff Salaries—					
1 Warden	*a*	1,400 00	1,200 00	200 00	
Staff	*b*	5,800 00	5,598 46	201 54	
Maintenance—					
40 Convicts	*c*	8,850 00	3,366 55	5,483 45	
Retiring gratuities	*d*	100 00	.....	100 00	
Transfer	*e*	200 00	.....	200 00	
Hospital	*f*	.....	263 50	.....	263 50
Capital Account—Organization and equipment	*g*	4,100 00	7,949 95	.....	3,849 95
Industries	*h*	500 00	.....	500 00	
do Discharge allowance	*j*	.....	138 87	.....	138 87
do Farm and stables	*k*	.....	1,299 04	.....	1,299 04
		20,950 00	19,816 37	6,684 99	5,551 36
Deduct deficit		.....	.....	5,551 36	
Net surplus		.....	.....	1,133 63	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
JOHN B. SIMPSON.

REMARKS.

a, *b*, *c*, *d*, *e*, *f*, *g* and *h* Over estimated; though some of the items charged to these services should have been charged against

f, *g*, *j* and *k*. which are under-estimated, for instance, hospital, discharge allowance and farm stables are really part of the maintenance of 40 convicts, and part is chargeable to capital account, such as horses, harness, waggons, &c.

The sum of $253.20 was refunded to credit of Receiver-General, being refunds of salaries and balance of cash on hand.

A sum of $3,495.43 was paid to the Province of British Columbia for maintenance of prisoners, rom 1st April to 30th September, 1878.

Appropriation Accounts for Fiscal Year ended 30th June, 1879—Continued

VOTE—PENITENTIARIES—*Continued.*

ACCOUNT showing net surplus over Estimate of HALIFAX PENITENTIARY for Year ended 30th June, 1879, and amount charged against it for printing, printing paper, and binding, by the Queen's Printer, in accordance with Estimates, as against the General Penitentiary of Maritime Provinces.

Service.	Surplus Balance.	Expenditure.	Balance compared with Expenditure.	
			Less than Balance.	More than Balance.
Halifax Penitentiary.	$ cts.	$ cts.	$ cts.	
General Penitentiary, Maritime Provinces—	5,026 01			
Queen's Printer for printing, printing paper and binding. ..... *a*	.....	520 51	4,505 50	
	5,026 01	520 51	4,505 50	

I certify that this account has been examined under my directions, and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
JOHN B. SIMPSON.

REMARKS.

a. By the 41 Vic., cap. 4, the unexpended balance of the voted estimates of St. John and Halifax Penitentiary were to be applied *en bloc* for Dorchester Penitentiary so soon as opened. The Penitentiary is not yet opened. The charge against this vote, although not correct by the strict interpretation of the explanation in the estimates, seems to be in accordance with the intention of Parliament in recognizing the transfer.

Appropriation Accounts for Fiscal Year ended 30th June, 1879—Continued.

VOTE--LEGISLATION.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1879, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
Senate. a	$ cts.	$ cts.	$ cts.	$ cts.
Salaries and contingencies	51,518 00	49,669 69	1,848 31	
Expenses of Hansard	3,000 00	3,000 00		
House of Commons. b				
Salaries, per Clerk's estimate	60,100 00	60,100 00		
Expenses of Committees, Sessional Clerks, etc.	12,800 00	12,800 00		
Contingencies	19,600 00	19,600 00		
Publishing Debates	15,000 00	15,000 00		
Salaries and Contingencies, per Sergeant-at-Arms estimate	28,050 00	28,050 00		
Witnesses and Shorthand Reporter, Session 1878	1,000 00	1,000 00		
Further expenditure, publication of Debates	5,364 28	5,364 28		
Gratuity to E. U. Piché, late Clerk-Assistant	1,000 00	1,000 00		
Library. c				
Grant to Parliamentary Library, including Law Books	10,000 00	10,000 00		
Salaries of officers and contingencies	5,000 00	3,213 15	1,786 85	
Printing and preparing Catalogue of Library	5,300 00	3,942 00	1,358 00	
Miscellaneous.				
Printing, binding, etc., the Laws *d*	12,000 00	9,818 30	2,181 70	
Consolidating the Laws *e*	8,000 00	717 95	7,282 05	
Printing, printing-paper and bookbinding *f*	70,000 00	69,952 75	47 25	
Contingencies, Clerk Crown-in-Chancery *g*	1,200 00	800 08	399 92	
Miscellaneous printing *h*	2,000 00	1,052 92	947 08	
Total expenditure		295,081 12		
Unexpended		15,851 16		
	310,932 28	310,932 28	15,851 16	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
JOHN GORMAN.

REMARKS.

a. I have not been furnished with any statements of expenditure, or vouchers, in connection with the Senate appropriations. *See* my preliminary report.

b. The above remarks will apply to the House of Commons appropriations.

It will be observed that all the appropriations have been drawn in full, and that no refunds have been made.

c. Remarks under *a* apply to these grants.

d. This vote is under the control of the Queen's Printer. *See his letter below.*

e. The Department of Justice informs me, that the consolidation of the laws was abandoned for the present, and in consequence no vote was taken for 1879-80.

f. Remarks under *a* apply to this grant.

g. The expenditure that might arise in connection with the general election being unknown, authority was asked to cover any possible outlay. The ordinary expenditure will be much less than for this year.

h. No very close estimate can be made of the expenditure under this sub-head.

OFFICE OF THE QUEEN'S PRINTER,
OTTAWA, 30th December, 1879.

DEAR SIR,

I do not see my way to reduce the estimate for the Statutes. This year there has been already expended between $11,100 and $11,200, and it is possible some single Acts may still require to be reprinted.

I cannot foresee the exact size of the forthcoming volume, nor whether the enormous increase in the number of Justices of the Peace receiving it, which has been going on for three or four years past, will continue. A comparatively small increase in the size of the volume, or any considerable additions to the commissions of the Peace for the several Provinces would run the cost up to the full $12,000. It has always seemed to me better to estimate for a little more than is necessary than to be obliged to ask for a supplementary vote, as happened a few years ago.

Yours, truly,

B. CHAMBERLIN.

P.S.—Of course, the apparent cost is not so large as given above, as the balance of the vote for 1877-'78 was used; and so I shall doubtless need the balance of this year to get through work which will doubtless require to be done in June. The paper must be bought before that, and a great part of the printing done in that month.

B. C.

J. L. McDOUGALL, Esq.,
Auditor-General, &c.

Appropriation Accounts for Fiscal Year ended 30th June, 1879—Continued.

VOTE—LEGISLATION.

ACCOUNT of sums expended, compared with sums estimated under Statute for the Year ended 30th June, 1879, showing the surplus or deficit upon each sub-head.

Service.	Estimate.	Expenditure.	Less than Estimate.	More than Estimate.
Senate.	$ cts.	$ cts.	$ cts.	$ cts.
Speaker's salary (36 Vic., c. 31)	4,000 00	4,000 00		
Indemnity and mileage to Senators (36 Vic., c. 31) *a*	87,558 80	83,772 48	3,786 32	
House of Commons.				
Speaker's salary (36 Vic., c. 31) *b*	4,000 00	2,523 79	1,476 21	
Indemnity and mileage to Members (36 Vic., c. 31) *c*	232,000 00	232,000 00		
Library.				
Salaries of officers (34 Vic., c. 31; 36 Vic., c. 31)	12,610 00	12,610 00		
Elections.				
General Elections, 1878 (37 Vic, c. 9) *d*	50,000 00	115,279 31	.....	65,279 31
do controverted *e*	.....	2,740 88	.....	2,740 88
Total Estimate	390,168 80			
do Expenditure	.....	452,926 46		
	390,618 80	452,926 46	5,262 53	68,020 19
Excess of Expenditure	62,757 66			

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
JOHN GORMAN,

REMARKS.

a. I have not been furnished with any statements of expenditure or vouchers in connection with this vote,

b. Acting on the advice of the Deputy Minister of Justice, copy of whose letter appears below, no payments were made to the late Speaker from the 30th September, 1878, to the opening of the Session of 1879. This accounts for the unexpended balance under this head. *See* Miscellaneous.

(Copy.)

OTTAWA, 21st January, 1879.

SIR,

In reply to your letter of yesterday's date, asking whether Mr. Anglin is entitled to draw the salary of Speaker of the House of Commons, and if so, at what time will his right cease, I have the honor to inform you that I am of opinion the Speaker of the House of Commons is entitled to draw his salary up to the date of the dissolution of the House only.

I have the honor to be, sir,
Your obedient servant,

(Signed,) Z. A. LASH,
D.M.J.

J. L. McDOUGALL, Esq.,
Auditor-General.

c. The remarks under *a* will apply to the House of Commons indemnity and mileage. It will be observed that this appropriation is drawn in full, and no refund has been made.

d. Under-estimated (*See* Part II for details)

e. No estimate.

Appropriation Accounts for Fiscal Year ended 30th June, 1879—Continued.

VOTE—ARTS, AGRICULTURE AND STATISTICS.

ACCOUNT of sums expended, compared with the sum granted for the Year ended 30th June, 1879, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	$ cts.	$ cts.	$ cts.	$ cts.
To meet expenses in connection with the care of the Archives ..... *a*	3,000 00	2,891 75	108 25	
To meet expenses in connection with the organization of Patent Record ..... *b*	7,200 00	6,275 42	924 58	
To meet expenses in connection with preparation of Criminal Statistics ..... *c*	5,000 00			
Supplementary Vote	1,000 00	6,307 25	341 14	
Part of unexpended balance of appropriation of 1877-8, carried forward	648 39			
To meet expenses in connection with Paris Exhibition ..... *d*	25,000 00			
Supplementary Vote	25,000 00	45,740 48	15,559 25	
Unexpended balance of appropriation of 1877-8, carried forward	11,299 73			
To meet expenses in connection with Entomological Commission ..... *e*	2,000 00	.....	2,000 00	
To meet expenses in connection with Australian Exhibition ..... *f*	5,000 00	958 33	4,041 67	
Total expenditure	85,148 12	62,173 23	.....	
Balance unexpended	.....	.....	22,974 89	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General

Examined,
JOHN GORMAN.

REMARKS.

a, *b* and *c*. No explanations have been furnished of the cause of the unexpended balances on these grants.

d. A statement is hereto annexed, marked D, copy of one furnished by the Department, showing details of expenditure. The vouchers and cheques relating thereto have been retained by the Department, for the reasons assigned in their letter of the 17th December, 1879.

e. No cause has been assigned why this vote has not been expended.

f. A statement compiled from cheques furnished by the Department is hereto annexed, marked F, with the explanations given for each payment.

(*d*) STATEMENT of Expenditure, PARIS EXHIBITION Account, Fiscal Year ended 30th June, 1879.

Date.	Name.	Particulars.	Amount.
1878.			$ cts.
July 11.....	T. C. Keefer	Remittance to	4,866 66
Aug. 12	do	Draft on Department.....	4,894 29
Sept. 6.....	do	do	7,325 00
do 21 ...	Joseph LeBrun..	Pilotage of steamship "Newfield".....	40 00
do 27.....	W. H. Wood	Freight allowed on exhibit.....	25 00
Oct. 1	T. C. Keefer.....	Draft on Department.	4,864 53
do 28.....	D. Ewart	Balance of travelling expenses	198 61
1879.			
.....	St. Lawrence and Ottawa Railway	Freight charges.	56 48
.....	Montreal Telegraph Co.....	Telegrams for twelve months.....	9 38
.....	Dominion do	do do	65 92
Nov. 4	T. C. Keefer	To meet expenditure.....	2,500 00
April 3	do	do	500 00
do 5.....	S. P. May.	In full of salary and expenses	1,437 94
do 23	Hope & Co.....	Mounting maps.....	1 75
May 5.....	Burrows, Stewart & Co.....	Damages	191 85
do 6	Joseph Perrault.....	In full of services.....	1,250 27
June 6	Canadian Express Co.....	Freight charges	15 55
do 11.....	W. Notman..	Claim allowed.....	119 70
.....	T. C. Keefer.....	For claims	500 00
.....	E. R. Dewhurst.....	Services	121 50
.....	.....	Transferred to Public Works Department, for expenditure on Trophy, etc.....	16,756 05
			45,740 48

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
J. GORMAN.

(*f*) AUSTRALIAN EXHIBITION.—Statement of Expenditure for the Fiscal Year ended 30th June, 1879.

Date.	Name.	articulars.	Amount.	Total.
1878.			$ cts.	$ cts.
Sept. 25...	Manager, Bank of Montreal 1	.....	.....	300 00
Oct. 7...	John Lowe..... .. 2	Special services as acting Commissioner	583 33	
do 7...	do 3	Disbursements on account of exhibition	75 00	
				658 33
				958 33

(Copy)

1. *Memorandum.*

The returns of this expenditure being payments for expenses in Sydney on exhibitors' account, and not yet received from Australia, the remittances were made by Mr. Lowe as Commissioner of the Sydney Exhibition, and he will furnish detailed statement on receipt of vouchers.

(Signed) H. B. SMALL,
Accountant.

Department of Agriculture,
Ottawa, 17th December, 1879.

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2. THE SYDNEY, N. S. W. EXHIBITION COMMISSION: TO JOHN LOWE, Dr.

For special services as acting Commissioner, in closing the affairs of the exhibition, from the period of Mr. Young's illness, in October 1877, to date, including the settlement of disputed claims, $583.33.

Paid.

(Signed) J. LOWE,
Oct., 7th, 1878.

Ottawa, July 6th, 1878.

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3. THE SYDNEY, N. S. W. EXHIBITION COMMISSION: TO JOHN LOWE, Dr.

For petty disbursements, including clerical assistance, in closing the correspondence and accounts of the Sydney Exhibition, from October, 1877, to date, $75.

Paid.

(Signed) J. LOWE.
Oct., 7th, 1878.

Ottawa, July 6th, 1878.

(Copy) OTTAWA, 15th December, 1879.

SIR,—I have the honour to transmit herewith a copy of that part of appropriation accounts of 1878-9 covering expenditure for Arts, Agricultural and Statistics.

There appears to have been no expenditure for account of Entomological Commission, and an unexpended balance on each of the other votes.

I will thank you for your explanation and remarks on same within the next two days, as I wish to send them to the printers.

Please return at the same time all previous statements sent you, with your remarks on same, as they are needed for the purpose above mentioned.

I would also beg to state, that I have not been furnished with any papers in connection with the expenditure on account of Paris and Australia Exhibitions.

Your obedient servant,
(Signed) J. L. McDOUGALL,
Auditor-General.

Dr. J. C. TACHÉ,
Department of Agriculture.

(Copy) DEPARTMENT OF AGRICULTURE,
OTTAWA, 17th December, 1879.

SIR,—I have the honour to forward to you herewith a statement of the expenditure on the Paris Exhibition account, for the fiscal year ended 30th June last.

The final settlement of the account is necessarily further postponed for some time, on account of the labour involved. The vouchers belonging to this statement have, therefore, to be retained for the present, for final examination.

I have the honour to be, Sir,
Your obedient servant,
(Signed) J. C. TACHÉ,
Deputy Minister Agriculture.

The Auditor-General,
Audit Office.

Appropriation Accounts for Fiscal Year ended 30th June, 1879—Continued.

IMMIGRATION AND QUARANTINE.

ACCOUNT of sums expended, compared with the sum granted. for the Year ended 30th June, 1879, showing the surplus or deficit upon each sub-head of Vote.

Service.		Grant.	Expenditure.
		$ cts.	$ cts.
Salaries of Immigration Agents and employes	*a*	26 550 00	27.775 72
do Travelling Agents	*b*	13.000 00	16,863 97
Medical Inspection, Port of Quebec	*c*	2,600 00	2 274 94
Quarantine, Grosse Isle	*d*	11.820 00	11.608 39
do St John	*e*	3,000 00	2,2[illegible]5 60
do Pictou, N.S	*f*	800 00	599 97
do Halifax, N S	*g*	3,[illegible]00 00	2,8[illegible]8 51
do Charlottetown, P.E.I.	*h*	1,000 00	828 44
To meet expenses of further precautionary measures for the public health	*j*	20.000 00	4,823 67
Contingencies of Canadian and other regular agencies	*k*	24,[illegible]00 00	23,825 47
Travelling expenses of Travelling Agents	*l*	14,000 00	25,690 26
		120,370 00	
Towards assisting immigration and immigration expenses including estimated expenses of transport of Mennonites	*m*	1[illegible],000 00	92,869 11
Total grant		230,370 00	....
Total expenditure		.....	212,224 05
Balance unexpended		.....	18,145 95

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
JOHN GORMAN.

DEPARTMENT OF AGRICULTURE,
OTTAWA, CANADA, 19th January, 1880.

SIR,—I am directed by the Minister of Agriculture, to inform you that the Parliamentary grant for Immigration and Quarantine purposes, has always been treated by his predecessors and himself as a whole, without regarding the different sub-heads of expenditure. The Minister of Agriculture, therefore, requests that it should be treated in the same manner in your appropriation report, which will be in keeping with the intention of Parliament.

I have the honour to be, Sir,
Your obedient servant,

J. C. TACHÉ,
Deputy Minister of Agriculture.

The Auditor-General,
Ottawa.

I have prepared the accounts in accordance with the wish expressed in the above letter. Future appropriations for any service will not be treated in this manner, unless instructions be given by Parliament for doing so.

IMMIGRATION AND QUARANTINE—*Continued.*

(*a*) Salaries of Immigration Agents, &c..... $26,550

		Grant.	Expenditure.	Total.
		$ cts	$ cts.	$ cts.
Quebec.....	L. Stafford, Agent, 12 months.	1,500 00	1,500 00	
	A. Stein, Assistant Agent, 12 months.....	1,000 00	1,000 00	
	P. Doyle, do do	1,000 00	1,000 00	
	W. Anderson, Interpreter, do	450 00	450 00	
	Jas. Lilly, Messenger do	200 00	200 00	
				4,150 00
Montreal	J. J. Daley, Agent, 12 months.....	1,200 00	1,200 00	
	Wm McNichols, Ass't Agent, 12 months..	.....	912 50	
	J. Quinn, Messenger do ..	200 00	365 00	
				2,477 50
Ottawa	W. J. Wills, Agent, 12 months.....	1,200 00	1,200 00	
	W. J Kinlock, Messenger do	.....	135 00	
				1,335 00
Toronto.....	J. A. Donaldson, Agent, 12 months.....	1,400 00	1,400 00	
	W. Cruit, Messenger do	400 00	365 00	
				1,765 00
Kingston.....	R. McPherson, Agent, 12 months.....	1,100 00	1,100 00	
	H. Hitchin, Messenger do	.....	365 00	
				1,465 00
Hamilton.	J. Smith, Agent, 12 months.....	1,100 00	1,100 00	
	Wm. Clever, Messenger, 12 months	.....	300 00	
				1,400 00
London.....	A. G. Smythe, Agent, 12 months.....	800 00	800 00	
	Jno. Hunter, Messenger do	.....	365 00	
				1,165 00
Sherbrooke.....	H. Hubbard, Agent, 3 months.....	400 00	99 99	
	Geo. Lanigan, Messenger, 5 months..	.....	83 34	
				183 33
Halifax.....	E. Clay, Agent, 12 months.....	1,000 00	1,000 00	
				1,000 00
St. John, N. B.....	R. Shives, Agent, 7 months.....	1,000 00	583 33	
	J. Livingston, Agent, 6 months.....		500 00	
				1,083 33
British Columbia and P. E. Island.....	No expenditure.....	1,000 00	.....	
	do	800 00	.....	
				.....
Manitoba and N. W. Territories.....	W. Hespeler, Agent, Winnipeg, 12 months	2,000 00	1,400 00	
	J. E. Têtu do Dufferin do		1,000 00	
	do do do overpaid...		4 93	
	H. Elliott, Messenger, Winnipeg, 6 months	.....	240 00	
				2,644 93
			£ s. d.	
London, England.....	Hon. William Annand, 12 months' salary.	4,000 00	821 18 0	3,999 91
	F. J. Dore, do ..	4,800 00	513 13 0	
	A. B Davenay do ..		205 10 0	
	J. S Talbot, 6 months' salary.....		154 2 6	
	E. W. A. Dixon, 12 months' salary.....		123 5 0	
	T. Egginton, Messenger, 4 months' salary		16 16 0	
	M. Pope, 8 months' salary.		36 0 0	
				5,106 72
			1,049 6 6	
	Total expenditure.....	.....	.....	27,775 72

J. L. McDOUGALL,
Auditor-General.

Examined,
JOHN GORMAN.

IMMIGRATION AND QUARANTINE—*Continued.*

(*b*) Salaries of Travelling Agents..... $13,000

		$ cts.	$ cts.
John Taylor	Salary from 12th June, 1878, to 12th July, 1879...	1,300 00	
John Sumner.....	Salary for 12 months.....	1,200 00	
W. C. B. Grahame.....	do 8 do	800 00	
C. Lalime	do 12 do	1,200 00	
A. O. Killam	do 4 do	400 00	
S. Jonassin	do 5 do	250 00	
Thomas Frost.....	Salary.....	150 93	
R. Whiteford.....	Salary for 9 months.....	900 00	
G. R Kingsmill.....	European Agent, salary paid in Canada	311 20	
E. VonKoerber.	do do	969 10	
Paul DeCazes.....	do do	311 15	
O. Klotz.....	do do	388 92	
H. J. Larkin.....	do do	150 00	
J. S. Talbot.	do do	83 33	
Thomas Connolly.	.....	250 00	
	Allowance to 8 Mail Clerks on ocean steamers ...	800 00	
			9,464 63
		£ s. d.	
Chas. Foy.....	12 months' salary as European Agent	205 10 0	
Thos. Graham	8 do do	164 7 4	
Thos. Potts.	3 do do	61 12 9	
Paul DeCazes..	8 do do	164 7 4	
Samuel Capper.....	8 do do	164 7 4	
J. Murphy	6 do do	123 5 6	
Elise VonKoerber.....	8 do do	164 7 4	
G. R. Kingsmill.....	8 do do	164 7 4	
John Dyke.....	10 do do	308 3 4	
		1,520 8 3	7,339 34
			16,863 97

J. L. McDOUGALL,
Auditor-General.

Examined,
JOHN GORMAN.

(*c*) Medical Inspection, Port of Quebec..... $2,600

		$ cts.	$ cts.	$ cts.
A. Rowand.....	12 months' salary	900 00		
do	12 do boat service.....	399 96		
			1,299 96	
C. Deguise..	9 do salary.....	675 00		
do	9 do boat service.....	299 98		
			974 98	
				2,274 94

J. L. McDOUGALL,
Auditor-General.

Examined,
JOHN GORMAN

IMMIGRATION AND QUARANTINE.—*Continued.*

(*d*) Quarantine—Grosse Isle.....$11,820.

			Grant.	Expenditure.	*a* Wintering Party.
			$ cts.	$ cts.	$ cts.
F. Montizambert.....	Medical Superintendent,	6 months...	1,200 00	1,200 00	
M. McKay.....	Hospital Steward	7½ do ...	450 00	562 50	
A. Kelly.....	Sergeant, Police	5 do ...	256 00	213 30	
A. Anderson.....	Norwegian Interpreter	7½ do ...	240 00	325 62	49 38
B. Hunt.....	Hospital Steward, Asst.	5 do ...	180 00	150 62	49 38
W. Brantigan.....	do Orderly	7½ do ...	180 00	236 58	98 75
J. Collins.....	do Cook	5 do ...	150 00	125 00	
H. Gorman.....	do Nurse	5 do ...	144 00	120 00	
M. Zelins.....	do do	5 do ...	144 00	120 00	
Remi Quronet.....	do Constable	5 do ...	180 00	150 00	
Basile Deroy.....	.....		180 00	150 62	49 38
Eusèbe Langlois.....	Coxswain	7½ do ...	210 00	264 12	128 38
August Langlois.....	Carpenter and boatman	5 do ...	210 00	176 25	98 75
Edward Mason.....	Baker	7½ do ...	210 00	301 37	108 63
F. X. Turcotte, sen.....	Boatman	7½ do ...	180 00	226 25	98 75
C. Langlois.....	do	7½ do ...	180 00	238 75	98 75
F. X. Turcotte, jun.....	do	7½ do ...	.....	225 00	
Ed. Jolicœur.....	Carter	5 do ...	.....	231 75	138 25
	Total salaries.....		.....	5,015 73	918 40
F. Montizambert.....	In lieu of meals and horse.....		.....	400 00	
Hannah Gorman.....	Gratuity.....		.....	50 00	
M. Zelins.....	do		.....	50 00	
Basile Deroy.....	do		.....	76 00	
E. Roy.....	do		.....	70 00	
Wintering Party..... *a*	.....		.....	918 40	
Food and medicine.....	.....		1,600 00	966 74	
Boat service.....	.....		1,800 00	1,340 00	
Contingencies.....	.....		4,126 00	2,721 52	
			11,820 00	11,608 39	

J. L. McDOUGALL,
Auditor-General.

Examined,
JOHN GORMAN,

(*e*) Quarantine, St. John, N.B..... $3,000.

W. H. Harding.....	Inspecting Physician, 12 months.....	1,000 00	1,000 00
Thos. Walker.....	Assistant do 9 do	600 00	450 00
C. Doherty.....	Hospital Stewardess.....	300 00	300 00
.....	Boat service, 10 months.....	600 00	500 00
.....	Other expenses and contingencies.....	500 00	5 60
		3,000 00	2,255 60

J. L. McDOUGALL,
Auditor-General.

Examined,
JOHN GORMAN,

IMMIGRATION AND QUARANTINE—*Continued.*

(*f*) Quarantine—Pictou, N.S.

Name.	Service.	Grant.	Expenditure.
		$ cts.	$ cts.
W. E. Cook	Inspecting Physician, 9 months	400 00	299 97
M. McKenzie	Stewardess 12 do	300 00	300 00
Contingencies		100 00	
			599 97

(*g*) Quarantine, Halifax.

W. N. Wickwire	Inspecting Physician, 12 months	1,000 00	1,000 00
James Pitts	Assistant do 7 do	400 00	233 31
John Woods	Chaplain 12 do	100 00	99 96
W. J. Ancient	do 12 do	100 00	99 96
John Devlin	Steward 12 do	560 00	560 00
Mary Devlin	Matron 12 do	150 00	150 00
	Boat service	600 00	600 00
	Contingencies	690 00	65 28
		3,600 00	2,808 51

(*h*) Quarantine, Charlottetown, P.E.I.

W. H. Hobkirk	Inspecting Physician, 12 months	400 00	399 96
Thos. Cullen	Stewardess 12 do	300 00	300 00
	Contingencies and boat service	300 00	128 48
		1,000 00	828 44

J. L. McDOUGALL,
Auditor-General

Examined,
JOHN GORMAN.

IMMIGRATION AND QUARANTINE.

(j) Public Health.....$20,000.

		$ cts.	$ cts.
A. Waddell.	3 months' salary, Point Lévis cattle quarantine	300 00	
W. Walsh	3½ do do do	140 00	
N. Begin	3 do do do	100 00	
W. B. Hall	4½ do do do	112 50	
J. A. Couture	1 do do do	100 00	
A. McFatridge	Salary as Inspector at Halifax, 1877	125 00	
R. Bunting	do St. John, 1878	125 00	
Dr. Frosard	Services at Caraquette	100 00	
W. M. Baker	do Montreal	99 95	
Wm. Mitchell	do Charlottetown	100 00	
Dr. McEachran	do	412 50	
			1,714 95
C. Dumont	Repairing stables and barn	50 00	
Geo. Breaky	Fencing	8 16	
W. H. Walsh	Erecting cattle sheds at Point Lévis	197 00	
G. Francœur	Supplies for fencing	21 00	
Bertrand & Broker	Erecting sheds	41 71	
			317 87
Dr. McEachran	Expenditure	639 97	
A. Waddell.	do at Point Lévis	421 30	
J. A. Couture	do do	100 00	
Mrs. Lamouche	Copying returns	6 00	
A. P. Ball	Allowance for cow slaughtered.	20 00	
			1,187 27
F. Montizambert	Travelling expenses	40 35	
John Lowe	do	27 13	
A. Rowand, M.D.	do	20 00	
			87 48
Pembroke *Standard*	Advertising	5 88	
Eganville *Enterprise*	do	5 06	
Belleville *Intelligencer*	do	5 16	
			16 10
Tracadie Lazarette	Relief to inmates	1,500 00	1,500 00
			$4,823 67

J. L. McDOUGALL,
Auditor-General.

Examined,
JOHN GORMAN.

IMMIGRATION AND QUARANTINE—*Continued.*

(*k*) Contingencies of Canadian and other Agencies .....$24,000 00.

			$ cts.	$ cts.
L. Stafford	Quebec		2,659 84	
J. J. Daley	Montreal		4,706 18	
W. J. Wills	Ottawa		1,752 87	
R. Macpherson	Kingston		728 49	
J. A Donaldson	Toronto		2,926 12	
J. Smith	Hamilton		308 13	
A. G. Smyth	London		548 42	
E. Clay	Halifax		1,762 27	
R. Shives	St. John, N.B		201 11	
J. E. Têtu	Dufferin, Man		1,069 50	
W. Hespeler	Winnipeg, Man		1,417 26	
				18,080 19
	London, England, Agency.			
J. S. Talbot	Gratuity	£51 7 6		
	Sundry expenses, including rent, taxes, &c	1,125 10 11		
	Cash on hand	3 12 4		
		£1,180 10 9		5,745 28
				$23,825 47

(*l*) Travelling Expenses of Travelling Agents.....$14,000 00.

John Taylor			352 05	
S. Jonasin			129 00	
W. C. B. Graham			2,657 85	
John Sumner			654 55	
C. Lalime			1,837 38	
Thomas Connolly			175 00	
A. O. Killam			125 65	
R. Whiteford			963 05	
				6,894 53
			£ s. d.	
G. R. Kingsmill	Expenditure in Europe		71 1 11	
John Dyke	do do		447 1 10	
H. J. Larkin	Salary and expenditure in Europe		445 0 5	
J. Koomann	do do		328 15 5	
J. E. Klotz	do do		355 1 7	
Chas. Foy	Expenditure do		469 9 6	
Thos. Graham	do do		240 3 8	
W. C. Krieger	Salary and expenditure in Europe	87 5 2		
	Less—Refund	10 0 0		
			77 5 2	
Thomas Potts	Expenditure		368 12 10	
Paul DeCazes	do		214 12 4	
Samuel Capper	do		46 16 5	
Elise VonKoerber	do		328 0 8	
J. Murphy	do		131 0 11	
Angus Nicholson	do		339 0 1	
				18,795 73
			£3,862 2 9	
				$25,690 26

J. L. McDOUGALL,
Auditor-General.

Examined,
JOHN GORMAN.

IMMIGRATION AND QUARANTINE—*Continued.*

(*m*) General Immigration Expenditure.

Particulars.	Amount.		Total.	
	$	cts.	$	cts.
Transport—				
Grand Trunk Railway	44,381	05		
International Railway	17,524	28		
North-West Transportation Company	3,883	50		
St. Lawrence and Ottawa Railway	85	14		
Canadian Express Company	19	85		
Quebec, Montreal, Ottawa and Occidental Railway	71	20		
H. & A. Allan	17	46		
Canada Central Railway	1	43		
Collingwood Line	144	00		
Northern Railway	100	00		
Refunded to Immigrants by—				
E. Clay	50	00		
Charles Lalime	34	00		
J. E Têtu	4,918	00		
W. Hespeler	698	85		
			71,928	76
Meals to Immigrants—				
D. McClanaghan	2,003	94		
G. Carslake	271	91		
W. Hewitt	205	24		
E. Clay (F. W. Fishwick)	62	25		
			2,543	34
M. Mansfield	.....	.....	114	75
Commission—				
Miss Burt	110	00		
J. T. Middlemore	304	00		
Rev. J. Shippirtz	22	00		
			436	00
Point Lévis Guardians	.....	.....	1,752	00
Printing, Pamphlets, Advertising, &c.—				
Burland, Desbarats & Co	693	50		
Bradford Bros	377	60		
Thomas Dowse	600	00		
T. P. Powell	660	00		
Richardson	87	50		
Globe	7	20		
Citizen	39	23		
Rodgers & Co	5	00		
R. White	380	00		
Department	132	90		
J. Murphy	12	00		
Montreal *Gazette*	7	20		
Canada Paper Company	1,449	46		
J. W. Down	496	00		
S. Marcotte	2,049	20		
John Lovell	200	00		
Thos. Spence	710	00		
James Hope & Co	6	50		
			7,913	29
S. Jonassin	.....	.....	250	00
Miscellaneous—				
C. J. Whellams	123	00		
A. Moyer	35	90		
H. G. Tiepke, translating	16	50		
Carried forward	174	40	84,938	14

IMMIGRATION AND QUARANTINE—*Continued.*

General Immigration Expenditure.

Particulars.		Amount.		Total.	
		$	cts.	$	cts.
Brought forward		174	40	84,938	14
Miscellaneous—*Con.*—					
J. Hope & Co., postage stamps		6	00		
W. McMeal		16	00		
G. Lanigan		3	55		
R. Carswell		2	00		
Lovell Printing Co.		5	00		
S. W. McErritt		12	00		
J. Badford, M.D		89	00		
N. St. Denis		12	00		
H. Hubbard		2	00		
Militia Department, tents, Winnipeg		104	80		
Mrs. Marrobe		200	00		
G. Bossange		250	00		
J. Y. Shantz		60	70		
H. Tennant, nine months' service		450	00		
J. S. Lynch, M.D		404	00		
Dr. Munro		237	00		
Dr. D. H. Cameron		123	00		
H. B. Small		568	00		
J. E. Lemieux		200	00		
A. Somerville		636	00		
L. Dauray		56	00		
J. F. Wolf		362	00		
C. Pennoyer		100	00		
Thomas Steers, jun.		100	00		
John Wood		77	77		
L. A. Belanger		25	00		
J. B. Cousineau		26	71		
G. C. Eckstromer		40	00		
James Aspdin		94	78		
James McKenna		100	00		
W. N. Small		50	00		
T. H. Proulx		12	00		
W. Boyd		256	77		
				4,429	73
Travelling Expenses—					
J. Lowe		202	95		
H. B. Small		25	00		
Hon. Mr. Pelletier		41	00		
				268	95
				90,071	32
	£. s. d.	£ s. d.			
London, England, Agency—					
Warrants for passages	832 4 6				
Freight and carriage	35 1 6				
Advertising, printing, etc.	609 17 9				
Special bonuses	371 4 6				
Commission	295 7 10				
Jas. Rice, for Literary services	300 0 0				
		2,443 16 1			
Less—Refund by Sandford Fleming	4 15 7				
do Messrs. Allan	87 0 6				
		91 16 1			
		2,352 0 0			
				11,446	40
Carried forward				101,517	72

IMMIGRATION AND QUARANTINE—*Concluded.*

General Immigration Expenditure.

Particulars.	Amount.		Total.	
	$	cts.	$	cts.
Brought forward			101,517	72
Less Refunds—				
L. Stafford, transport of Icelanders	1,670	50		
J. A. Donaldson do	356	00		
Hon. Provincial Treasurer, Ont., share of London Office expenses	5,500	00		
J. Y. Shantz, transport of Mennonites	1,122	11		
			8,648	61
Total			92,869	11

J. L. McDOUGALL,
Auditor-General.

Examined,
JOHN GORMAN.

AUDIT OFFICE, 2nd September, 1878.

SIR,—I should be glad if you would make your departmental expenditure under letters of credit, instead of as at present.

The letter of credit system is that now generally adopted, and it gives, as far as I can learn, general satisfaction.

I observe that your Extra Clerks are paid for each month early in the month. am advised that the practice is not well founded. Be good enough to discontinue it.

I am your obedient servant,

(Signed) J. L. McDOUGALL,
Auditor-General.

J. C. TACHÉ, Esq.,
Deputy Minister of Agriculture.

AUDIT OFFICE, 2nd September, 1879.

SIR,—Under the letter of credit system you will apply for the amount which you are likely to require during a month. At the end of the month send a statement of cheques drawn under the letter of credit with a duplicate for the Finance Department to me, so that the bank to which the letter of credit is addressed may be reimbursed. I should be obliged by getting, as soon as you can forward them, after the end of each month, a statement of your appropriation accounts for that month, accompanied by your cheques on the banks and the vouchers for the accounts. All cheques should be made payable to the order of the person who is to receive the

money. In the appropriation accounts you will make the vote of Parliament the starting point, and charge against it all the payments which, according to the intention of Parliament, properly belong to it, and no others.

I should be glad to give any fuller explanation which may be required to any person whom you may send to discuss the appropriation accounts with me.

Your obedient servant,

(Signed) J. L. McDOUGALL,
Auditor-General.

J. C. TACHÉ, Esq.,
Deputy Minister of Agriculture.

OTTAWA, 28th July, 1879.

SIR,—The Queen's Printer has lately made his return of printing and binding and the paper required for these purposes for the quarter ending 30th June last, and I find therein an item of $925.25 charged to Census. As you are aware there is no parliamentary provision for this expenditure in 1878-79, and as the work done is on account of the Census of 1871, we cannot charge it to that of 1881. Under these circumstances it will be necessary that you should procure an Order in Council authorizing the charge to be placed to "Unforeseen Expenses." I shall feel obliged if you will attend to this matter at your earliest convenience.

Your obedient servant,

(Signed) J. PATTERSON,
Assistant Auditor.

J. C. TACHÉ, Esq.,
Deputy Minister of Agriculture.

(Copy.) OTTAWA, 16th October, 1879.

SIR,—An amount of $122.75 has long remained at your credit in the bank on the Census account. I wish you would deposit the amount to the credit of the Receiver-General, and send the deposit receipt to me.

I have the honour to be, Sir,

Your obedient servant,

(Signed) J. L. McDOUGALL,
Auditor-General.

J. C. TACHÉ, Esq.,
Deputy Minister of Agriculture.

DEPARTMENT OF AGRICULTURE,
(Copy.) OTTAWA, 29th October, 1879.

DEAR SIR,—In reply to your letter of 16th inst., I herewith transmit to you bank deposit receipt for one hundred and twenty-two dollars and seventy-five cents, being the unexpended balance on Census account of 1876-77.

I have the honour to be, Sir,

Your obedient servant,

(Signed) J. C. TACHÉ,

To J. L. McDOUGALL,
Auditor-General.

OTTAWA, 24th October, 1879.

SIR,—With reference to the accompanying appropriation account of a portion of Vote 60, I should be glad to have from you a statement of the reasons for the expenditure varying from the appropriation in each case.

Your explanation might be in the following manner:—

a. Excess of $400, caused by.....

m. The expenditure was $400 less than the appropriation, because....

I have the honour to be, Sir,

Your obedient servant,

(Signed) J. L. McDOUGALL,
Auditor-General.

J. C. TACHÉ, Esq.,
Deputy Minister of Agriculture.

OTTAWA, 27th October, 1879.

SIR,—Your appropriation statements as sent month by month during the last fiscal year were evidently not intended to be final, items having been there charged against particular votes, which were, from their nature, to have been placed against other more appropriate votes in your annual statement.

Indeed one vote, that for contingencies of Canadian and other Agencies, was exhausted early in the year according to the monthly statements, although, evidently, the payments must run over the whole year.

The mode of dealing here with all appropriation accounts furnished by the different Departments to this office is to assign each monthly account, as it comes in to a particular examiner, whose duty it is to make an examination of the statements and vouchers, and place the expenditure against the proper votes.

You will, therefore, see that it is absolutely necessary for me to have the expenditure put month by month in the shape in which it should remain.

Will you kindly make out a statement for the year, putting each item to its proper head of appropriation.

I have the honour to be, Sir,

Your obedient servant,

(Signed) J. L. McDOUGALL,
Auditor-General.

J. C. TACHÉ, Esq.,
Deputy Minister of Agriculture.

OTTAWA, 28th October, 1879.

SIR,—The accounts of your London Agency are now being examined in this office, and I would draw your attention to certain peculiarities in the mode of rendering them, which I should be glad to see altered.

The balance on hand on the 30th June in each year is carried forward to the next year, instead of being deposited to the credit of the Receiver-General at the Bank of Montreal, London.

Amounts which are still liabilities, not having been paid, are introduced into the accounts under the mistaken notion that a statement of the transactions of the year is needed, whereas the payments alone should be included. Please, therefore, instruct your Agent at London to deposit to the credit of the Receiver-General the cash which he had on the 30th June last; to introduce in next year's statement the entire payments of the year, and among other items those which appear in the accounts of 1878-79, but were not paid.

I should like to have the cheques which your Agent draws on his bankers. I write thus early so that, if possible, we may all in future agree upon a mode of rendecing the statements.

I have the honour to be, Sir,
Your most obedient servant,
(Signed) J. L. McDOUGALL,
Auditor-General.

J. C. TACHÉ, Esq.,
Deputy Minister Agriculture.

(Copy.) OTTAWA, 5th December, 1879.

SIR,—Not having been furnished with an appropriation statement of the expenditure during 1878-79 on account of Immigration and Quarantine, I have caused one to be prepared, as nearly exact as to details as could be obtained from the papers in my hands. This statement exhibits the expenditure for the year, as shown by our ledger, which corresponds with that of the Finance Department.

I send you herewith a copy, and in those cases where the expenditure exceeds or falls short of the appropriation, I have to ask that you will be pleased to have entered opposite such difference the cause, and return statement to me.

On comparing this statement with that furnished by you to the Finance Department, and printed for the Public Accounts, I have noted several discrepancies, a memorandum of the principal of which I give you on the accompanying sheet (marked A).

As I have previously informed you, my opinion is that the expenditure of each year, as published, should be a true exhibit of the moneys paid and charged to the accounts for that year (see Audit Act, clause 36). I cannot realize any other way by which these accounts can correctly correspond.

You will also please note that the Department should furnish these appropriation accounts (see Audit Act, clause 37).

I have the honour to be, Sir,
Your obedient servant,
(Signed) J. L. McDOUGALL,
Auditor-General.

DR. J. C. TACHÉ,
Deputy Minister of Agriculture.

DEPARTMENT OF AGRICULTURE,
(Copy.) OTTAWA, 1st December, 1879.

SIR,—I am to enclose to you herewith official cheque in favour of the Hon. the Receiver-General, being a refund of $362 43 over-paid the Bank of Montreal here in July last, said amount having been paid by cheques drawn on Manitoba letter of credit.

The amount is chargeable to balance of 1878-79 appropriation.

I have the honour to be, Sir,
Your obedient servant,
(Signed) H. B. SMALL,
Acting Secretary, Department of Agriculture.

J. L. McDOUGALL, Esq.,
Auditor-General, Ottawa.

J. S. Donaldson	$14 55
Dr. Cameron	123 00
W. Hespeler	224 88
	$362 43

The above three items, together with another of $125, in the name of Rowland Bunting, erroneously treated in like manner, were twice repaid the bank, twice charged to the expenditure of 1878-79, though only paid once to the parties named. The attention of the Department having been called to the matter, correction was made by depositing cheques for $362.43 and $125 to the credit of the Receiver-General.

Appropriation Accounts for Fiscal Year ended 30th June, 1879—Continued.

VOTE—PENSIONS.

ACCOUNT of sums expended, compared with the sum granted, for the Year ended 30th June, 1879, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure. compared with Grant.	
			Less than Granted.	More than Granted.
	$ cts.	$ cts.	$ cts.	$ cts.
Miscellaneous ..... *a*	1,280 00	913 34	366 66	
New militia pensions. ..... *b*	5,514 00	5,283 00	231 00	
To meet the probable amount required for pensions to veterans of war of 1812 ..... *c*	35,000 00	36,735 27	264 73	
Supplementary Vote 1878-79.	2,000 00			
Compensation to pensioners in lieu of land.....	7,000 00	6,039 54	960 46	
	50,794 00	.....	1,822 85	
Total expenditure.....	.....	48,971 15		
Unexpended balance	.....	1,822 85		

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
JOHN GORMAN.

REMARKS.

a. The unexpended balance of $366.66 is occasioned by the death in the early part of the year of S. Waller.

b. The unexpended balance of $231 is occasioned by the death of Rhoda Smith and Jacob Stubbs, and a reduction of $48 in the amount payable to Mrs. George Prentice and children.

c. Expenditure, $36,735.27. There is included in this amount $240 which should have been charged against vote for "Militiamen, &c., Upper Canada, (War of 1812)," also $75.27 for Queen's Printer's and stationery accounts which should have been charged against Departmental Contingencies. Deducting both of the above amounts the expenditure would be $36,420.

Appropriation Accounts for Fiscal Year ended 30th June, 1879--Continued.

PENSIONS—*Continued.*

ACCOUNT of sums expended, compared with sums estimated under statute, for the Year ended 30th June, 1879, showing the surplus or deficit upon each sub-head.

Service.		Estimate.	Expenditure.	Less than Estimate.	More than Estimate.
		$ cts.	$ cts.	$ cts.	$ cts.
Pensions to Judges, Quebec	*a*	25,666 66	29,418 71	.....	3,752 05
do Ontario	*b*	3,200 00	7,717 64	.....	4,517 64
do Nova Scotia	*c*	3,600 00	5,556 97	.....	1,956 7
do New Brunswick	*d*	2,133 33	.....	2,133 33	
do Prince Edward Island	*e*	.....	2,000 00	.....	2,000 00
Miscellaneous.					
Late Province of Canada	*f*	2,288 80	1,301 16	987 64	
British Columbia	*g*	6,941 12	6,274 43	666 69	
Militia Pensions.					
For militiamen and widows of militiamen, Upper Canada (war of 1812)		9,000 00	5,920 00	3,080 00	
For militiamen, Lower Canada (war of 1812)		1,000 00	634 98	365 02	
Superannuation.					
For annual allowances to superannuated employés		110,000 00	113,531 63	.....	3,531 63
		163,829 91	.....	7,232 68	15,758 29
Total expenditure		.....	172,355 52		
Over expenditure		.....	.....	.....	8,525 61

I certify that this account has been examined under my directions and is correct

J. L. McDOUGALL,
Auditor-General.

Examined,
JOHN GORMAN.

REMARKS.

a. The balance of $3,752.05 excess of expenditure on this estimate arises from the placing of Justices Taschereau and Loranger on the retired list.

b. The increase in this case, $4,517.64, by the addition of Judges Burrows and Wells and Chief Justice Richards.

c. The increase in this case, $1,956.97, by the addition of Judge Wilkins.

d. The estimate in this case of $2,133.33 was not expended, the pensioner, Judge Wilmot, having died.

e. This sum has been charged to pensions, and deducted from allowance of Hon. Sir R. Hodgson, Kt., Lieut.-Governor of Prince Edward Island.

f. The balance of $987.64 unexpended, occasioned by the removal, by death, of Madame Valiere de St. Real and Miss Ralston of the family of late Major-General Shaw.

g. The balance of $666.69 unexpended, occasioned by the death during the year of R. J. Ker, late Auditor, British Columbia.

h. Unexpended balance, $2,840.00.

j Unexpended balance, $365.02. The above balances have lapsed as not being required, although a portion of these balances may be accounted for by the removal from the pension list of some of the old militiamen by death, yet it will appear that an over estimate has been made under these heads.

Appropriaton Accounts for Fiscal Year ended 30th June, 1879—Continued.

VOTE—MILITIA.

ACCOUNT of sums expended, compared with the sum granted for the Militia, for the Year ended 30th June, 1879, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	$ cts.	$ cts.	$ cts.	$ cts.
Salaries of Military Branch District Staff....	28,600 00	31,230 00	716 66	
Supplementary vote, 1878-79.....*a*	3,346 66			
Salaries of Brigade Majors .....*b*	20,000 00	15,913 54	4,086 46	
Allowance for drill instruction.....*c*	40,000 00	39,789 40	210 60	
Ammunition.....*d*	40,000 00	52,297 18		
Balance of appropriation, 1877-78, carried forward by O.C., 17th June, 1878	23,639 06			
Clothing.....*e*	50,000 00	55,905 84	6,715 76	
Balance of appropriation, 1877-78, carried forward by O.C , 18th June, 1878	10,128 13			
Military stores.....*f*	40,000 00	111,784 97		
Balance of appropriation, 1877-78, carried forward by O C., 17th June, 1878	62,936 56			
Public Armouries and care of arms, including storekeepers and caretakers, storemen and the rents, fuel and light of public armouries.....*g*	52,000 00	51,885 13	114 87	
Drill pay and all other incidental expenses connected with the drill and training of the militia.....*h*	155,000 00	154,284 34	1,530 16	
Supplementary vote, 1878-79.....	814 50			
Contingencies and general service not otherwise provided for, including assistance to artillery and rifle associations and bands of efficient corps.....*j*	50,000 00	49,657 32	342 68	
Drill sheds and rifle ranges.....*k*	10,000 00	23,453 73	902 88	
Supplementary vote, 1878-79.....	10,000 00			
Balance of appropriation, 1877-78, carried forward by O.C., 17th June, 1878	4,356 61			
Care and maintenance of military properties transferred from the Ordnance and Imperial Government, including rents....*l*	10,000 00	8,369 84	1,649 67	
Balance of appropriation, 1878-79, carried forward by O C., 17th June, 1878	19 51			
Military College.....*m*	50,000 00	41,422 26	8,577 74	
Military Schools in Nova Scotia and New-Brunswick.....*n*	10,000 00	7 54	9,992 46	
Pay, maintenance and equipment of "A" and "B" Batteries Garrison Artillery and Schools of Gunnery at Kingston and Quebec.....*o*	115,000 00	113,923 48	1,076 52	

DEPARTMENT OF MILITIA AND DEFENCE,
OTTAWA, 21st November, 1879.

SIR,—In compliance with your circular dated 11th instant, I have now the honour to forward herewith, *statement of expenditure* for *militia service* for the financial year ending 30th June, 1879, from which you will be able to make a comparison of the yearly expenditure with the monthly accounts, and the Parliamentary appropriation.

I have also to submit the following observations in regard to the difference between the estimates and the expenditure under each sub-head of the appropriatiou, viz.: —

(a.) *Salaries, Military Branch and District Staff.*

Unexpended balance, $716.66. This balance has lapsed. The original estimate provided for the salary of a paymaster in Military District No. 10, Manitoba, saved by the amalgamation of the duties with that of the storekeeper, the pay being charged to another vote.

(b.) *Brigade Majors.*

Unexpended balance, $4,086.46. This balance has lapsed, not being required-a saving having been effected by a reduction of the staff of brigade majors.

(c.) *Allowance for Drill Instruction.*

Unexpended balance, $210.60. Balance lapsed after paying all claims under that head received previous to the 30th June, 1879. The estimate for this service is usually framed as near as possible, to meet the probable expenditure for the year.

(d.) *Ammunition* (e.) *Clothing;* (f.) *Military Stores.*

Unexpended balances, $6,715.76. This balance was carried forward for three, months, under Order in Council of the 28th June, 1879, to meet the payment of claims from the Imperial Government and contractors, for the supply of stores under the above heads which had been ordered during the year, but the accounts for which had not been received in time to enable the Department to make payment before the end of the financial year.

(g.) *Public Armouries and Care of Arms.*

Unexpended balance, $114.87. Balance lapsed. The estimate, it will be observed has been made as near as possible to meet the service required.

(h.) *Drill Pay and Camp Purposes.*

Unexpended balance, $1,530.16. Balance lapsed. The character of this service is such that it would be impossible to estimate for the *exact* amount required.

(j.) *Contingencies.*

Unexpended balance, $342.68. This balance has lapsed. This estimate is intended to cover expenditures such as aid to rifle associations and bands of efficient corps, and all contingencies of a general and unforeseen character connected with militia service. The estimate is made as near as possible with a view of meeting the probable expenditure, based upon previous years' experience.

(k.) *Drill Sheds and Rifle Ranges.*

Unexpended balance, $902.88. Balance carried forward to 1879-80 by Order in Council dated 28th June, 1879, to meet the payment of contractors' claims and others, entered into prior to the end of the financial year.

Appropriation Accounts for Fiscal Year ended 30th June, 1879—Continued.

VOTE—MILITIA.—*Continued.*

ACCOUNT of sums expended, compared with the sum granted for the Militia, for the Year ended 30th June, 1879, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	$ cts.	$ cts.	$ cts.	
Ordnance and equipment of batteries.....*p* Balance of appropriation, 1877-78, carried forward by O.C., 17th June, 1878	9,101 71	4,577 25	4,524 46	
Guard at Rideau Hall, pay and maintenance, supplementary vote, 1878-79..... .....*q*	2,500 00	2,103 95	396 05	
To pay expenditure incurred in connection with precautionary means for defensive purposes, supplementary vote, 1878-79....*r*	3,000 00	2,724 56	275 44	
To pay expenditure incurred through the calling out of the militia in aid of the civil power at Montreal and Quebec, in 1878 .... *s* 13,000 00 Cape Breton, 1876 ... . 622 81	13,622 81	11,768 57	1,854 24	
	814,065 55	771,098 90	42,966 65	
Unexpended balance.....	.....	.....	42,966 65	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
JOHN GORMAN.

(l.) *Care and Maintenance of Military Properties.*

Unexpended balance, $1,649.67. Balance carried forward for three months, under Order in Council of the 28th June, 1879, to meet payment of claims that could not be received in time to pay before the end of the financial year.

(m.) *Royal Military College.*

Unexpended balance, $8,577.74. Balance lapsed as not being required. Amount made up by refunds, being contributions from cadets.

(n.) *Military Schools.*

Unexpended balance, $9,992.46. The sum of $7.54 only was expended under this head. The original estimate was to provide for two schools of instruction, previously in operation for six months of the year in the Provinces of Nova Scotia and New Brunswick, but subsequently were discontinued. The appropriation, therefore, was not required.

(o.) *Pay, Maintenance, &c., of "A" and "B" Batteries, &c.*

Unexpended balance, $1,076.52. Balance has lapsed, not being required. The estimate has been framed to meet, as near as possible, the amount supposed to be necessary for the service.

(p.) *Ordnance and Equipment of Batteries of Artillery.*

Unexpended balance, $4,524.46. This balance lapsed, as not being required.

(*q.*) *Guard at Rideau Hall.*

Unexpended balance, $396.05. Balance lapsed. This being a new service, it was impossible to anticipate the exact amount necessary for the period covered by the estimate. The whole amount was not required.

(r.) *Precautionary Measures for Defensive Purposes.*

Unexpended balance, $275.44. Balance lapsed, the whole amount appropriated for this service not being required.

(s.) *Calling out the Militia in aid of Civil Power.*

Unexpended balance, $1,854.24. This balance was carried forward by Order in Council of the 28th June, 1879, to meet payment of claims which had not been finally adjusted prior to the 30th June, 1879, the service having been performed in 1878.

MILITIA.

a—Details of Salaries of Military Branch and District Staff.

	$ cts.	$ cts.	$ cts.
Expenditure under authority of Vote.			
1. *Military Branch.*			
1 Aide-de-camp to Lieut.-General	.....	1,000 00	
2. *District Staff.*			
12 District Deputy-Adjutants-General, 12 months	.....	14,400 00	
8 do Paymasters, 12 months	4,800 00		
1 do do 12 do	500 00		
1 do do 1 do	50 00		
1 do do 11 do	183 34		
2 do do 12 do	600 00		
		6,133 34	
3. *Staff Contingencies.*			
Allowance to the Adjutant-General at Head Quarters	600 00		
do 12 District Deputy-Adjutants-General	6,000 00		
		6,600 00	
			28,133 34
Expenditure under authority of Supplementary Vote, 1878-79.			
Assistant Inspector of Militia for the Maritime Provinces, from the 17th September, 1878, to 30th June, 1879	946 66		
Gratuity paid eight retiring officers consequent upon the amalgamation of the offices of Paymaster and Storekeeper in various districts	2,150 00	.....	3,096 66
			$31,230 00

Account of sums expended, compared with sums estimated under Statute, for the Year ended 30th June, 1879, showing the surplus or deficit upon each sub-head.

Service.	Estimate.	Expenditure.	Less than Estimate.	More than Estimate.
	$ cts.	$ cts.	$ cts.	$ cts.
1. *Military Branch.*				
1 Major-General of Militia, including allowances	4,000 00	4,000 00		
1 Adjutant-General at Head Quarters	2,600 00	2,600 00		
	6,600 00	6,600 00		

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
John Gorman.

Trusting that the accompanying statement with the foregoing explanations may meet the requirements of the Audit Act,

I have the honour to be, Sir,
Your obedient servant,

C. EUG. PANET, *Lieut.-Colonel,*
Deputy-Minister of Militia and Defence.

To the Auditor-General.
Ottawa.

Copy.

OTTAWA, 30th August, 1878.

SIR,—You made a requisition for bills of exchange to pay stationery for the military college at Kingston.

I believe the law prescribes that all stationery required for the different departments is to be obtained through the stationery office.

If I am correct in this view be good enough to conform to it in future.

The bills of exchange above referred to have been completed.

Your obedient servant,

J. L. McDOUGALL,
Auditor-General.

C. E. PANET, Esq.,
Deputy-Minister of Militia, &c.

Copy.

OTTAWA, 29th April, 1879.

SIR,—Allow me to draw your attention to the signing of the vouchers forwarded to your department by Lieut.-Colonel Skinner, commanding 13th Battalion, Hamilton, Ontario. Instead of writing his name, he uses a stamp.

I also find that two vouchers, furnished by Captain Davidson of Port Perry, Ontario, are not signed alike. It is impossible for me to decide which is the correct signature. In fact, Captain Davidson may not have signed either. In a case where the person entitled to receive money is not in a position to sign his name, the one who acts for him should sign as his attorney.

I am, Sir,
Yours, &c.,

J. L. McDOUGALL,
Auditor-General.

Lieut.-Colonel PANET,
Deputy-Minister of Militia,
Ottawa.

Copy.

OTTAWA, 3rd May, 1879.

SIR,—I have the honour to acknowledge the receipt of your letter of the 29th ultimo, directing attention to the signature of Lieut.-Colonel Skinner, commanding 13th Battalion, which appears to have been stamped instead of written.

The attention of that officer will at once be drawn to the matter, with a view of this irregularity being stopped in all receipts for moneys paid to him by the Department in future. Meantime, should you so desire it, the receipts now in question shall be returned for the written signature.

With regard to the two vouchers furnished by Captain Davidson of Port Perry, Ontario, which do not appear to be signed alike, I would beg to refer you to the Acquittance Roll enclosed in my first letter of this date, which bears the proper signature of Captain Davidson.

Militia General Order No. 11, of 16th May, 1878, and Clause 4 of Instructions, at foot of Acquittance Roll, provides for the case of a militiaman who acts for another in the receiving of moneys for drill pay, &c.

I have the honour to be, Sir,
Your obedient servant,

C. EUG. PANET, *Lieut.-Colonel,*
Deputy-Minister of Militia and Defence.

The Auditor-General,
&c., &c., &c.,
Ottawa.

Copy.

OTTAWA, 5th May, 1879.

SIR,—I have the honour to acknowledge both of your letters of the 3rd inst., with explanations, and in answer, I beg to state that your explanations as to vouchers Nos. 19 and 23, in Paymaster Alger's district, are quite satisfactory. I acknowledge the receipt of cheques in support of the payments made to the pensioners (veterans) of the war of 1812, but I should like you also to furnish me in support of this the vouchers, the same as you furnished for the U. C. militia pensions and a statement.

My point with reference to Captain Davidson's signature is this, if the signature purports to be made by an individual, it should be made by the hand of that individual. On the other hand, if the signature is made by another person for any one, it should be in the form

JOHN ROBERTSON,
Per THOMAS JONES.

I am, Sir,
Yours, &c.,

J. L. McDOUGALL,
Auditor-General.

Lieut.-Colonel PANET,
Deputy-Minister of Militia,
Ottawa.

OTTAWA, 19th May, 1879.

SIR,—I have the honour, by the direction of the Honourable the Minister of Militia and Defence, to request that a letter of credit for six thousand dollars ($6,000) may issue in favour of the treasurer of the Dominion of Canada Rifle Association (Lieut.-Colonel Macpherson), for the purpose of paying the expenses of sending a Canadian team to compete at Wimbledon this year.

The above mentioned sum to be made a charge, after the 1st July next against the Parliamentary vote, No. 69, of forty-six thousand dollars, under the head of contingencies, including aid to rifle associations, &c., &c., for the financial year ending 30th June, 1880.

I have the honour to be, Sir,
Your obedient servant,

C. EUG. PANET,
Deputy-Minister of Militia and Defence.

The Auditor-General,
Ottawa.

Copy.

OTTAWA, 26th May, 1879.

SIR,—With reference to your application, dated 19th inst., to pay the treasurer of the Dominion of Canada Rifle Association $6,000, I have to inform you that it is impossible to use before the 1st of July an appropriation for the coming financial year.

I have the honour to be, Sir,
Your obedient servant,

J. L. McDOUGALL,
Auditor-General.

Lieut.-Colonel PANET,
Deputy-Minister of Militia and Defence.

Copy.

OTTAWA, 8th July, 1879.

SIR,—In auditing the payments made to the veterans of the war of 1812-15, for the years 1878-9, I find that a cheque issued in favour of one Antoine Archambault, and paid by the Bank Ville Marie, is endorsed by "Clotilde (her × mark) Gaudette," stating she is the widow of the late Antoine Archambault, he having died on the 1st July, 1878, the date on which the cheque was issued. It is also witnessed by C. T. Germain and F. G. Boutillier.

Is it customary in such cases to pay the whole amount of the pensions for the coming year in advance to the heirs or administrators of deceased pensioners.

I am, Sir,
Yours, &c.,

J. L. McDOUGALL,
Auditor-General.

Lieut.-Colonel PANET,
Deputy-Minister of Militia, &c.

OTTAWA, 10th July, 1879.

SIR,—In answer to your letter, dated 8th inst., concerning one *Antoine Archambault*, late militiaman of 1812-15, I beg to inform you that it is the custom to pay on the 1st of July, or as soon as possible after that date, the whole amount of the pension ($20) to veterans who are alive on that date. Thus, the pension for the coming year in advance is paid. According to this ruling, the veteran *Antoine Archambault* who was alive on the 1st July, was entitled to his pay.

I have the honour to be, Sir,
Your obedient servant,

C. EUG. PANET,
Deputy-Minister of Militia and Defence.

J. L. McDOUGALL, Esq.,
Auditor-General.

PUBLIC WORKS.

INTERCOLONIAL RAILWAY.

FINANCE DEPARTMENT,
OTTAWA, 12th November, 1879.

SIR,—In accordance with the regulations established by minutes of the Treasury Board of the 11th June last, under which I am authorized to continue in charge of the audit of the accounts of the railways belonging to the Dominion Government, I have now the honour to report that during my recent tour of inspection in the Maritime Provinces, I completed, in the general offices at Moncton and Charlottetown, the usual verification of the transactions of the Intercolonial Railway and of Prince Edward Island Railway, for the fiscal year ended 30th June, 1879, and that I found the railway books in perfect accord with the returns and vouchers for that period, received from time to time at Ottawa.

This being my first report under the Audit Act of 1878, it may be well to explain here in as concise a way as possible, the general manner in which the fiscal business of the railways operated by Government is conducted, in order that the difficulties experienced in adjusting the transactions for entering in the Dominion books at Ottawa, under the Parliamentary heads of account, within the time fixed by the Audit Act, may be more thoroughly understood.

In the first place, although there is no separate Parliamentary appropriation under the head of railway stores, there is every year a large outlay constantly going on from month to month to recoup the large stock of stores, sometimes reaching a value of over *two hundred and fifty thousand dollars*, which it is necessary to keep on hand ready for use at any moment.

Under the system of accounting followed in the railway offices no stores are ever charged to either capital or working expenses until actually issued for consumption, and as the issues are made in very small quantities from hour to hour from no less than twelve stores at different points along the line of the Intercolonial Railway, considerable delay must necessarily elapse after the close of every month before all the issues can be checked and returns made to the accountant, upon which alone charges to debit of capital account or working expenses can be made in his books, and returns prepared for the Departments at Ottawa.

There is another disturbing element in connection with railway expenditures, arising from the fact that large sums of money must be paid out every month to meet back charges and settlements with other lines, none of which is chargeable to the heads of account recognized by Parliament.

Payments on railway account are made (1) chiefly by cheques issued and signed by the accountant, and countersigned by the Chief Superintendent and drawn against credit opened in their favour with banks on the spot, under the authority of the Finance Department, and (2) by payments under certificates issued direct by the Railway Department at Ottawa. Every cheque issued is payable to order, particulars of the payment are written upon its face, and the number of the voucher which represents it is also appended.

On the 8th, 15th, 22nd, and last day of every month, a return of all cheques issued is made up by the accountant, and transmitted to the Finance Department, upon the receipt of which a cheque to recoup the bank for the amount is remitted and charged, at Ottawa, to a railway suspense account.

The bank also sends weekly statements of the letter of credit account with the cheques paid. As soon as possible after the close of every month I also receive from the Railway Department, in a condensed form, returns showing how all moneys have been applied and accounted for during the month, every cheque issued being represented by a voucher. All these documents are carefully examined in my office, and subsequently verified by a thorough examination of the books on the spot in the general offices, during my visits of inspection.

The general offices are divided into various Departments, through which all expenditures, as well as the railway traffic are managed and accounted for.

There is a rigid system of local audit established in the general offices, under which every account is thoroughly checked and certified by officers of the branch, to which it belongs. All bills are further certified by the Chief Superintendent before any cheque in payment is issued by the accountant.

The traffic of the railway is also most thoroughly checked by a Traffic Auditor, who also makes a daily audit of the cash-book.

During my visit to the general offices I make a rigid examination of the business done in the several Departments, scrutinize closely the details of the various classes of expenditures in the subsidiary books, and test the work in such a manner as to thoroughly satisfy myself that the local audit is satisfactorily performed, and that all the returns received at Ottawa, from the accountant, are in perfect accord with his books, as well as with the original *data* upon which his entries have been based.

I have entered into these details in order to show that the fiscal business of the Government Railways is of such an exceptional character that it is impossible to deal with it in the same manner as with other branches of the public service, or to conduct the audit in strict accordance with the law as it now stands.

In all other services, every payment can be charged direct to the head of account under which the expenditure has been voted by Parliament, whereas, for the reasons I have stated, the same course cannot be followed in dealing with railway outlay, a large portion of which must always remain in suspense until the accounts have been adjusted, as I have shown in the general offices from month to month, and the returns upon which alone I am permitted to base transfer entries from the suspense account to the capital and working expenses account from month to month, can be prepared for the Dominion ledger.

It will therefore be easily understood, that as the returns are always at least one month in arrear in reaching my office, it is almost impossible to prevent over expenditure here, or even to ascertain how the Parliamentary appropriations really stand at the close of any year, until long after the outlay has actually taken place.

Under these circumstances, I am of opinion that Clause 36 of the Audit Act, which authorizes unexpended balances to be carried forward for three months after the close of the fiscal year, should be amended. It provides, "that upon causes being "shown to the satisfaction of the Governor in Council, he may, by Order in Council "to be made before the *first of August* of each year, extend the time for finally closing "the account of any appropriation for a period of not more than three months from "the end of the financial year, after the expiration of which extended time, and not "before, the balance of such appropriation shall lapse and be written off."

As I have shown that it is impossible to ascertain how the railway appropriations really stand until after the 1st of August in any year, it seems only reasonable that the time (1st August) up to which authority may be given by Order in Council for carrying forward unexpended balances of appropriations, is too limited, and ought therefore, as regards railway appropriations, at least, to be extended. If this be not done, balances may hereafter, as happened to be the case at the close of the last fiscal year, lapse before the accounts can be adjusted, or any steps can be taken to carry them forward, and make them available for the completion of the service of the year, for which they were voted.

I regret to have to repeat here what I have already reported to you, that the appropriations for working the railways were exceeded during the last fiscal year.

From the explanations already given in the present report, it will be easily understood that it is impossible, outside of he Railway Department, to control their expenditures, or keep them within the limits of the Parliamentary appropriations under the stringent provisions of the present Audit Act.

Appended to this report are general summaries of the transactions of the Intercolonial Railway, and of the Prince Edward Island Railway, for fiscal year ended

30th June, 1879, which will be found to correspond with the Dominion ledger and railway books, and statements at that date.

As the reports of the railway officials to be printed and laid before Parliament will, I understand, enter very fully into all the particulars of the transactions of the year, and afford all necessary explanations as to the excessive expenditure to which I have alluded, I deem it unnecessary to repeat them here, or to encumber this report with statements of details which I have already prepared for the Public Accounts.

Should any further information be required, I shall be happy to procure it if necessary from the railway offices, and furnish it with all convenient speed.

I have the honour to be, Sir,

Your obedient servant,

THOMAS D. TIMS,

Financial Inspector.

J. L. McDougall, Esq.,

Auditor-General,

Ottawa.

Appropriation Accounts for Fiscal Year ended 30th June, 1879.—Continued.

PUBLIC WORKS.

VOTE—CANADIAN PACIFIC RAILWAY.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1879; showing the surplus or deficit upon each sub-head of Vote.

Service.			Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	Expenditure compared with Grant. More than Granted.
			$ cts.	$ cts.	$ cts.	$ cts.
Fort William to Sunshine Creek			5,500 00	5,645 41	.....	145 41
Sunshine Creek to English River *a*			214,000 00	232,121 74	.....	18,121 74
Rat Portage to Cross Lake			1,033,000 00	895,108 63	137,891 37	.....
Cross Lake to Red River *b*			52,500 00	135,852 51	.....	83,352 51
Telegraph Lines and Roadway			164,700 00	62,810 36	101,889 64	.....
Fort Francis Lock			10,000 00	.....	.....	.....
do do Expenditure		$47,971 32				
Less supplies to surveys	$10,131 73					
do Jos. Whitehead.	3,117 37					
do Indians	66 00					
		13,315 10				
			.....	34,656 22	.....	24,656 22
Main Land, British Columbia			500,000 00	15,000 00	485,000 00	.....
Pembina Branch			550,000 00	227,830 17	322,169 83	.....
Georgian Bay Branch *c*			100,000 00	194,711 65	.....	94,711 65
Between Lake Superior and Keewatin *d*			300 000 00	138,140 77	161,859 23	.....
Spikes			20,000 00	17,284 09	2,715 91	.....
Surveys			.....	281,123 92	.....	281,123 92
			2,949,700 00	2,240,285 47	1,211,525 98	502,111 45
Deduct over-expenditure			.....	.....	502,111 45	
Balance unexpended *e*			.....	.....	709,414 53	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
J. H. P. GIBSON.

a and *b*. As the Pacific Railway appropriation was but one vote, the Government was not limited to the estimated expenditure for each sub-head, and therefore these expenditures were admissible.

c. The Georgian Bay Branch sub-head has been charged with the expenditure on the Canada Central Extension, on account of the grouping above mentioned of the sub-heads in one vote, and because there was no specific sub-head for it.

d. Between Lake Superior and Keewatin, $300,000. This amount was in a supplementary estimate of the Session, in which the principal estimates were introduced, and the sub-division was not made, so that it was impossible to determine how much it was expected by Parliament should be expended on each sub-division of the Railway from Lake Superior to Keewatin.

e. This arises from works not having been proceeded with as rapidly as expected.

Appropriation Accounts for Fiscal Year ended 30th June, 1879—Continued

VOTE—INTERCOLONIAL RAILWAY.

ACCOUNT of sums expended, compared with the sum granted, for the Year ended 30th June, 1879, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Supplementary.	Total Grant.	Expenditure.	Expenditure Compared with Grant.	
					Less than Granted.	More than Granted.
	$	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Balance of Appropriation, 1877-78, made available by O.C., up to 30th Sept., 1878 *a*	78,500	.....	118,500 00	52,816 69	65,683 31	
Amount of Vote, 1877-78	20,000	20,000 00				
Extension into Halifax ..... *b*	20,000	5,000 00	25,000 00	21,282 78	3,717 22	
Extension to deep water, St. John ..... *c*	.....	.....	100,000 00	45,771 70	54,228 30	
Amount required to pay for construction of engine-house at Ste. Flavie	.....	5,721 02	5,721 02	5,721 02	.....	
Amount of Award in favor of Messrs. Boggs & Murray, for work under Contract, Section 19, and expenses in connection therewith, in accordance with judgment of the Exchequer Court ..... *d*	.....	101,753 00	101,753 00	101,047 00	706 00	
Total Expenditure	.....	.....	.....	226,639 19	.....	
			350,974 02	.....	124,334 83	
Balance unexpended	.....	.....	.....	124,334 83		
Prince Edward Island Railway ..... *e*	.....	.....	49,000 00	40,129 05	8,870 95	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
J. H. P. GIBSON.

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a. The appropriation of 1877-78, brought forward by Order in Council, lapsed the 30th September, 1879, when the amount expended was only $27,143.43.

b and *e*. Payments had not been completed on the 30th June, 1879, when the appropriation lapsed.

c. Freight sheds, track-laying and grading not proceeded with.

d. Balance not required.

Appropriation Accounts for Fiscal Year ended 30th June, 1879—Continued.

VOTE—CANALS.

ACCOUNT of sums expended, compared with the sum granted, for the Year ended 30th June, 1879, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Total Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Granted.	More than Granted.
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Lachine Canal ..... *a*	.....	2,000,000 00	958,053 30	1,011,946 70	
Cornwall Canal ..... *b*	.....	250,000 00	143,092 05	106,907 95	
St. Lawrence Canal ..... *c*	.....	46,000 00	9,265 77	36,734 23	
Welland Canal ..... *d*	.....	2,500,000 00	1,552,697 41	947,302 59	
St. Anne's Lock and Canal. *e*	.....	50,000 00	22,113 02	27,886 98	
Carillon Lock and Canal... *f*	.....	240,000 00	24,516 00	215,484 00	
Grenville Canal ..... *g*	250,000 00				
Supplementary Grant.....	480 06				
		250,480 06	218,625 24	31,854 82	
Culbute (improving approach to Canal) ..... *h*	24,000 00				
Supplementary Grant.....	9,000 00				
		33,000 00	20,694 19	12,305 81	
St. Peter's Canal..... *i*	.....	144,100 00	107,337 75	36,762 25	
Rideau Canal (balance from 1877-'78) ..... *j*	.....	6,000 00	7,703 88	.....	1,703 88
Miscellaneous Canals..... *k*	.....	10,000 00	3,288 62	6,711 38	
	.....	5,529,580 06	3,067,387 23	2,463,896 71	1,703 88
Unexpended.....	.....	.....	.....	2,463,896 71	
Deduct over-expenditure.....	.....	.....	.....	1,703 88	
Balance unexpended.....	.....	.....	.....	2,462,192 83	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
J. H. P. GIBSON.

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a, *b*, *d*, *h* and *i*. Works not proceeded with as rapidly as expected.

c and *e*. Not placed under contract.

f. Works suspended.

g. Over-estimated.

j. Casual difference between estimates and expenditure.

k. Not all required.

Appropriation Accounts for Fiscal Year ended 30th June, 1879—Continued.

VOTE—PUBLIC BUILDINGS, OTTAWA.

ACCOUNT of sums expended, compared with the sum granted, for the Year ended 30th June, 1879, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Total Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Granted.	More than Granted.
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Grounds ..... *a*	28,100 00				
Balance from 1877-'78	2,432 15	30,532 15	24,022 70	6,509 45	
Main Tower (balance from 1877-'78) *b*	3,429 07				
Governor General's Warrant, O.C., 28th Sept., 1878	2,600 00	6,029 07	5,939 94	89 13	
Extension of Western Block	25,000 00				
Balance from 1877-'78	148,409 78				
Supplementary Grant	10,000 00				
	183,409 78				
Less this amount lapsed 30th Sept., 1878 ..... *c*	137,274 44	46,135 34	39,513 46	6,621 88	
Eastern Block, Attics, Supplement'ry *d*	.....	8,000 00	7,703 24	296 76	
		90,696 56	77,179 34	13,517 22	
Unexpended	.....	.....	.....	13,517 22	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
J. H. P. GIBSON.

a. Steel-masts and fountain not yet placed.
b. Work completed and balance not required.
c. Caused by contractors not having executed work to extent calculated on.
d. Water service, heating apparatus and gas postponed.

Appropriation Accounts for Fiscal Year ended 30th June, 1879—Continued

VOTE—IMPROVEMENT OF NAVIGABLE RIVERS.

ACCOUNT of sums expended, compared with the sum granted for the Year ended 30th June, 1879, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	$ cts.	$ cts.	$ cts.	$ cts.
Improvement of Navigable Rivers.....*a*	10,000 00	9,287 76	712 24	
St. Lawrence, removal of chains and anchors.....*b*	15,000 00	8,249 16	6,750 84	
Neebish Rapids, River St. Mary, Lake Huron.....*c*	9,000 00	8,944 23	55 77	
Oromocto Shoals, River St. John, Supplementary Vote.....*d*	5,000 00	3,530 00	1,470 00	
Cowichan River, B. C., removal of obstructions, balance from 1877-78.....*e*	1,410 25	710 07	700 18	
Total grant.....	40,410 25			
Total expenditure.....	.....	30,721 22	9,689 03	
Unexpended Balance.....	.....	.....	9,689 03	

I certify that this account has been examined under my directions and is correct.

J. L McDOUGALL,
Auditor-General.

Examined,
J. H. P. GIBSON.

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a. Balance not required.
b. Works not carried on as expected.
c. Petty accounts outstanding.
d. Contractor prevented completing work by height of water in river.
e. Balance not required.

Appropriation Accounts for Fiscal Year ended 30th June, 1879—Continued.

VOTE—PUBLIC BUILDINGS, ONTARIO.

ACCOUNT of sums expended, compared with the sum granted, for the Year ended 30th June, 1879, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Total Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Granted	More than Granted.
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Guelph Custom House, Excise and Post Office	.....	4,000 00	4,000 00		
Kingston Military College and repairing Forts *a*	30,000 00				
Supplementary grant	20,000 00				
		50,000 00	43,774 06	6,225 94	
Windsor Post Office and Custom House *b*	.....	30,000 00	18,512 30	11,487 70	
Brantford Public Offices *c*	.....	25,000 00	9,116 91	15,883 09	
Custom House, Toronto, Supplementary Vote	.....	1,529 00	1,529 00		
Ottawa Drill Shed	.....	2,000 00			
Expenditure $4,050 00					
Less deposit by City of Ottawa 2,050 00					
	.....	.....	2,000 00		
Ottawa Post Office—Balance from 1877-78 *d*	.....	2,412 51	13 77	2,398 74	
London Military Grounds—Balance from 1877-78 *e*	.....	1,571 67	.....	1,571 67	
Total grant	.....	118,563 18			
Total expenditure	.....	.....	80,996 04		
Unexpended balance	.....	.....	.....	37,567 14	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
J. H. P. GIBSON.

a. Outstanding accounts not paid, and work not prosecuted as intended.
b. Site enlarged—plan of building changed to suit new site.
c. Work not proceeded with as fast as contemplated.
d. Site not yet paid for, price not having been agreed upon before possession was taken.
e. Fence not yet erected as enclosure to the whole property.

Appropriation Accounts for Fiscal Year ended 30th June, 1879—Continued.

VOTE—PUBLIC BUILDINGS, QUEBEC.

ACCOUNT of sums expended, compared with the sum granted, for the Year ended 30th June, 1879, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Total Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Granted.	More than Granted.
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Repairing Fortifications, Quebec....*a*	60,000 00				
Balance from 1877–78.....	6,128 25				
		66,128 25	51,736 91	14,391 34	
Post Office and Custom House, St. John, P. Q	.....	4,000 00	4,000 00		
Montreal Examining Warehouse—					
Balance from 1877-78.....	8,466 25				
Supplementary grant.....	10,000 00				
		18,466 25	8,466 25	10,000 00	
Total grant.....	.....	88,594 50			
Total expenditure.....	.....	.....	64,203 16		
Unexpended balance....	.....	.....	.....	24,391 34	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General

Examined,
J. H. P. GIBSON.

a. Vote was asked in anticipation of the Dufferin improvements being proceeded with.

Appropriation Accounts for Fiscal Year ended 30th June, 1879—Continued.

VOTE—PUBLIC BUILDINGS, NEW BRUNSWICK.

ACCOUNT of sums expended, compared with the sum granted, for the Year ended 30th June, 1879, showing the surplus or deficit upon each sub-head of Vote.

Service.		Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Granted.	More than Granted.
		$ cts.	$ cts.	$ cts.	$ cts.
Custom House, St. John, N.B. ..... *a*		85,000 00	46,292 27	38,707 73	
Savings Banks do		30,000 00	30,000 00	.....	
Post Office do ..... *b*		70,000 00	27,960 41	42,039 59	
Fredericton Public Offices ..... *c*		13,000 00	1,971 28	11,028 72	
Chatham Post Office, supplementary		790 00	790 00		
St. John Public Buildings, balance from 1877-78...		16,036 90			
Post Office	1,741 78				
Custom House.	8,090 24				
Barracks	74 88				
Savings Bank	6,130 00				
		.....	16,036 90		
Total grant		214,826 90			
Total expenditure		.....	123,050 86	91,776 04	
Unexpended balance		.....	.....	91,776 04	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
J. H. P. GIBSON.

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a, *b* and *c*. Contracts for work not allotted at time calculated upon.

Appropriation Accounts for Fiscal Year ended 30th June, 1879—Continued.

VOTE—PUBLIC BUILDINGS, NOVA SCOTIA.

ACCOUNT of sums expended, compared with the sum granted, for the Year ended 30th June, 1879, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	$ cts.	$ cts.	$ cts.	$ cts.
Marine Hospital, Lunenburg.....*a*	3,000 00	77 31	2,922 69	
Sidney, C. B., Quarantine Hospital.....*b*	2,000 00	.....	2,000 00	
Total grant.....	5,000 00			
Total expenditure.....	.....	77 31	4,922 69	
Unexpended balance.....	.....	.....	4,922 69	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
J. H. P. GIBSON.

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a. Contract for work not allotted at time calculated upon.
b. Site not selected.

Appropriation Accounts for Fiscal Year ended 30th June, 1879—Continued.

VOTE—PUBLIC BUILDINGS, BRITISH COLUMBIA.

ACCOUNT of sums expended, compared with the sum granted, for the Year ended 30th June, 1879, showing the surplus or deficit upon each sub-head or Vote.

Service.	Grant.	Expenditure.	Expenditure Compared with Grant.	
			Less than Granted.	More than Granted.
	$ cts.	$ cts.	$ cts.	$ cts.
Public Buildings, Repairs ..... *a*	1,000 00	815 50	184 50	
Custom House, Storehouse, Wharf, Victoria..... *b*	5,000 00	.....	5,000 00	
Total grant	6,000 00			
Total expenditure.....	.....	815 50	5,184 50	
Unexpended balance	.....	.....	5,184 50	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
J. H. P. GIBSON.

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a. Balance not required.
b. Dispute as to "Foreshore."

Appropriation Accounts for Fiscal Year ended 30th June, 1879—Continued.

VOTE—PUBLIC BUILDINGS GENERALLY.

ACCOUNT of sums expended, compared with the sum granted, for the Year ended 30th June, 1879, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	$ cts.	$ cts.	$ cts.	$ cts.
Public Buildings generally.....	10,000 00	9,996 78	3 22	
Total grant	10,000 00			
Total expenditure.....	.....	9,996 78		
Unexpended balance.....	.....	.....	3 22	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
J. H. P. GIBSON.

Appropriation Accounts for Fiscal Year ended 30th June, 1879—Continued

VOTE—PENITENTIARIES.

ACCOUNT of sums expended, compared with the sum granted, for the Year ended 30th June, 1879, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Total Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Granted.	More than Granted.
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
General Penitentiary, Maritime Provinces ..... *a*	17,000 00				
Balance from 1877-78.....	52,954 93				
		69,954 93	63,734 72	6,220 21	
St. Vincent de Paul Penitentiary.... *b*	9,000 00				
Balance from 1877-78.....	8,718 04				
	17,718 04				
Less unexpended balance lapsed 30th September.....	4,742 54				
		12,975 50	11,698 84	1,276 66	
Manitoba (outbuildings)..... *c*	.....	3,000 00	78 50	2,921 50	
British Columbia Penitentiary ..... *d*	10,000 00				
Balance from 1877-8.....	2,915 89				
Less unexpended balance lapsed 30th September.....	12,915 89 2,519 89				
		10,396 00	3,021 04	7,374 96	
Kingston Penitentiary..... *e*	.....	12,500 00	10,906 43	1,593 57	
Total grant.....	.....	108,826 43			
Total expenditure.....	.....	.....	89,439 53		
Unexpended balance.....	.....	.....	.....	19,386 90	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
J. H. P. GIBSON.

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a, *b* and *c*. Work not executed as fast as contemplated.

d. Contractors' accounts not being settled.

e. Work not executed as speedily as anticipated.

Appropriation Accounts for Fiscal Year ended 30th June, 1879—Continued.

VOTE—RENTS, REPAIRS, &c.

ACCOUNT of sums expended, compared with the sums granted, for the Year ended 30th June, 1879, showing the surplus or deficit upon each sub-head or Vote.

Service.	Grant.	Total Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Granted.	More than Granted.
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Rents, repairs, furniture, heating, &c.	170,000 00				
Supplementary grant	45,296 66				
		215,296 66			
Rideau Hall 56,489 27					
Ottawa Buildings. 118,598 60					
Other Buildings... 51,533 51 *a*					
			226,621 38		11,324 72
Heating Public Buildings	*b*	40,000 00	35,102 47	4,897 53	
Removal of snow, Public Buildings, Ottawa		1,800 00			
Rideau Hall 486 05					
Ottawa Buildings. 959 81 *c*					
			1,445 86	354 14	
Gas, Public Buildings, Ottawa	*d*	18,000 00	11,259 00	6,741 00	
Allowance for fuel and light, Rideau Hall		5,000 00	5,000 00		
Total grant		280,096 66			
Total expenditure			279,428 71	11,992 67	11,324 72
Unexpended balance				667 95	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
J. H. P. GIBSON.

a. Expenditure at Rideau Hall greater than anticipated.

b. Owing to the mildness of the winter the consumption of fuel was less than usual.

c. The snow fall being unusually light the expenditure was less than anticipated.

d. Only three quarters accounts paid—last quarter paid in 1879-80.

Appropriation Accounts for Fiscal Year ended 30th June, 1879—Continued.

VOTE—HARBORS, ONTARIO.

ACCOUNT of sums expended, compared with the sum granted, for the Year ended 30th June, 1879, showing the surplus or deficit upon each sub-head or Vote.

Service.	Grant.	Total Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Granted.	More than Granted.
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Kincardine Harbor	5,000 00				
Balance from 1877-78	2,578 54				
		7,578 54	7,578 54		
Morpeth, Lake Erie *a*	7,500 00				
Balance from 1877-78	7,500 00				
		15,000 00	92 60	14,907 40	
Toronto Harbor *b*		12,000 00	11,746 88	253 12	
Collingwood Harbor *c*		10,000 00	4,104 81	5,895 19	
Pickering Harbor *d*		5,000 00	4,999 00	1 00	
Bayfield Harbor, Supplementary		4,950 00	4,950 00		
Total grant		54,528 54			
Total expenditure			33,471 83	21,056 71	
Unexpended balance				21,056 71	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
J. H. P. GIBSON.

a. Work not undertaken.

b and *d*. Balance not required.

c. Work not proceeded with to extent anticipated.

Appropriation Accounts for Fiscal Year ended 30th June, 1879—Continued.

VOTE—HARBORS AND BREAKWATERS, QUEBEC.

ACCOUNT of sums expended, compared with the sum granted, for the Year ended 30th June, 1879, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Total Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Granted.	More than Granted.
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Lower St. Lawrence ..... *a*	20,000 00				
Balance from 1877-78..	3,160 06				
		23,160 06	21,487 09	1,672 97	
Matane Harbor.....	.....	10,000 00	10,000 00		
Chicoutimi Harbor.....	.....	4,151 65	4,151 65		
Total grant..	.....	37,311 71			
Total expenditure..	.....	.....	35,638 74		
Unexpended balance..	.....	.....	.....	1,672 97	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
J. H. P. GIBSON.

a. Balance not required.

Appropriation Accounts for Fiscal Year ended 30th June, 1879—Continued.

VOTE—HARBORS AND BREAKWATERS, NEW BRUNSWICK.

ACCOUNT of sums expended, compared with the sum granted, for the Year ended 30th June, 1879, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Total Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Granted.	More than Granted.
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
St. John Harbor	.....	16,000 00	16,000 00		
Black River, St. John County *a*	.....	4,500 00	3,907 40	592 60	
Grand Anse, Gloucester County *b*	.....	2,000 00	1,961 41	38 59	
Shippegan Breakwater, Gloucester County *c*	6,000 00				
Balance from 1877-78	9,800 00				
The portion of this amount unexpended on the 30th Sept., 1878, bein kêpt in force by a Governor General's Warrant	15,800 00				
Less lapsed	60 00				
		15,740 00	627 75	15,112 25	
Woodward's Cove, Grand Manan *d*	.....	2,500 00	.....	2,500 00	
Roche Bay Pier, Anderson's Hollow *e*	.....	3,000 00	1,260 00	1,740 00	
Clifton Breakwater *f*	1,000 00				
Balance from 1877-78	4,434 25				
		5,434 25	4,916 00	518 25	
Total grant	.....	49,174 25			
Total expenditure	.....	.....	28,672 56		
Unexpended balance	.....	.....	.....	20,501 69	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
J. H. P. GIBSON.

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a, *b* and *f*. Works completed. Balance not required.

c. Works abandoned by contractor, and not afterwards proceeded with.

d. Works not undertaken.

e. Works only commenced May, 1879.

Appropriation Accounts for Fiscal Year ended 30th June, 1879—Continued.

VOTE—HARBORS AND BREAKWATERS, NOVA SCOTIA.

ACCOUNT of sums expended, compared with the sum granted, for the Year ended 30th June, 1879, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	$ cts.	$ cts.	$ cts.	$ cts.
Annapolis River, Annapolis Co. ..... *a*	1,500 00	.....	1,500 00	
Mordon, Kings Co.	1,000 00	1,000 00		
Ragged Pond	2,000 00	2,000 00		
Cow Bay, Cape Breton ..... *b*	1,000 00	999 74	0 26	
Bayfield ..... *c*	5,000 00	4,820 00	180 00	
Scott's Bay	3,000 00	3,000 00		
Canada Creek	3,000 00	3,000 00		
Pudding Pan ..... *d*	6,000 00	5,714 75	285 25	
West Arichat ..... *e*	6,000 00	5,348 29	651 71	
Somerville ..... *f*	5,000 00	4,992 25	9 75	
Hampton	3,000 00	3,000 00		
Dulap's Cove	2,000 00	2,000 00		
Margaree, C.B.	3,000 00	3,000 00		
Lingan Breakwater ..... *g*	2,000 00	.....	2,000 00	
Port Hood Breakwater ..... *h*	10,000 00	149 73	9,850 27	
Three Fathom Harbor ..... *i*	3,000 00	2,999 94	0 06	
Antigonish Harbor, balance from 1877-78 ..... *j*	1,350 85	.....	1,350 85	
Oak Point Breakwater, Supplementary Vote	530 00	530 00		
General Repairs, Maritime Provinces ..... *k*	15,000 00	9,062 29	5,937 71	
Total grant	73,380 85			
Total expenditure	.....	51,614 99	21,765 86	
Unexpended balance	.....	.....	21,765 86	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
J. H. P. GIBSON.

---

a, *g*, *h* and *j*. Works not proceeded with.

b, *c*, *d*, *f* and *i*. Works completed. Balance not required.

e. Works only undertaken to amount of expenditure.

k. Balance not required.

Appropriation Accounts for Fiscal Year ended 30th June, 1879—Continued.

VOTE—HARBORS AND BREAKWATERS, PRINCE EDWARD ISLAND.

ACCOUNT of sums expended, compared with the sum granted, for the Year ended 30th June, 1879, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Total Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Granted.	More than Granted.
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Colville Bay, Souris.....a	.....	20,000 00	8,162 95	11,837 05	
Malpeque Breakwater.....b	3,500 00				
Balance from 1877-78.	718 20				
		4,218 20	4,197 44	20 76	
New London.....c	.....	1,500 00	1,472 03	27 97	
Big Miminigash, P.E.I.....d	.....	4,000 00	3,936 80	63 20	
Wood Island Breakwater.....e	.....	4,000 00	1,370 20	2,629 80	
St. Peter's Bay, Kings County, balance from 1877-78 .....f	.....	3,245 70	2,135 40	1,110 30	
Total grant.....	.....	36,963 90			
Total expenditure.....	.....	.....	21,264 42	15,699 48	
Unexpended balance.....	.....	.....	.....	15,699 48	

SLIDES AND BOOMS.

Supplementary Grant to pay professional services in the case Chevrier *vs.* Regina, Gatineau River Booms.	.....	400 00	400 00		

I certify that these accounts have been examined under my directions and are correct.

J. L. McDOUGALL,
Audtor-General.

Examined,
J. H. P. GIBSON.

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a. Work not commenced until late in the year.

b, *c*, *d* and *f*, Works completed. Balance not required.

e. Caused by delay of contractor in commencing work.

Appropriation Accounts for Fiscal Year ended 30th June, 1879—Continued.

VOTE—DREDGING.

ACCOUNT of sums expended, compared with the sum granted, for the Year ended 30th June, 1879, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Total Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Granted.	More than Granted.
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Dredge Vessels	10,000 00				
Dredging *a*	100,000 00				
		110,000 00	100,970 92	9,029 08	
Purchase of a dredge		15,000 00	15,000 00		
Removal of rock, Victoria Harbor, B.C. *b*	8,000 00				
Balance from 1877-78, Governor-General's Warrant	5,320 00	13,320 00		13,320 00	
Total grant		138,320 00			
Total expenditure			115,970 92	22,349 08	
Unexpended balance				22,349 08	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
J. H. P. GIBSON.

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a Balance not required.

b Work not proceeded with. Appropriation not considered sufficient

Appropriation Accounts for Fiscal Year ended 30th June, 1879—Continued.

VOTE—MISCELLANEOUS.

ACCOUNT of sums expended, compared with the sum granted, for the Year ended 30th June, 1879, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Total Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Granted.	More than Granted.
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Miscellaneous works, not otherwise provided for ..... *a*	.....	10,000 00	3,961 04	6,038 96	
Surveys and Inspections..... *b*	.....	45,000 00	33,417 87	11,582 13	
Arbitrations and Awards..... *c*	15,000 00				
Supplementary, ...	1 000 00				
		16,000 00	7,261 22	8,738 78	
Survey, Winter Ferry, P. E. I.	.....	5,000 00	5,000 00		
Total grant	.....	76,000 00		26,359 87	
Total expenditure.....	.....	.....	49,640 13		
Unexpended balance..	.....	.....	.....	26,359 87	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General

Examined,
J. H. P. GIBSON.

a. Not required.
b. Over-estimated.
c. Not required ; many claims not acted upon.

AUDIT OFFICE,
OTTAWA, 27th August, 1878.

DEAR SIR,—There is no balance of the vote for the Tower, and therefore I cannot certify for the payment to Mr. McKay of $295.38 on the certificate from you as now made out.

Your obedient servant,

J. L. McDOUGALL,

Auditor-General.

T. TRUDEAU, Esq.,
Deputy Minister of Public Works.

OTTAWA, 25th September, 1878.

SIR,—In reply to your letter of the 22nd ultimo respecting the superannuation of Mr. Sippell, I have the honour to state that having recovered his health, the state of which had necessitated his retirement, Mr. Sippell has been able to continue his connection with the work in which he had previously been engaged.

I have the honor to be, Sir,

Your obedient servant,

F. BRAUN,

Secretary.

J. L. McDOUGALL, Esq.,
Auditor-General.

5th November, 1878.

DEAR SIR,—The Auditor suggests that it would be very convenient if you would apply the Letter of Credit system to all Mr. Harper's payments. No difficulty ought to arise (when a pay-list for labour, etc., is properly authenticated and it is intended to disburse the money through the paymaster) in issuing a cheque against your credit in Mr. Harper's favour to enable him to pay, and the same should be done with other miscellaneous payments that it might be found convenient to pay through the paymaster. If this is done it will obviate the necessity for a Bank account for Mr. Harper at all, and all payments made through him will appear in your monthly statement, to the Auditor.

If you see no objection to this suggestion you might begin with your present application which I re-enclose to you for that purpose.

Your obedient servant,

J. PATTERSON,

Assistant Auditor.

T. TRUDEAU, Esq.,
Deputy Minister of Public Works.

OTTAWA, 15th November, 1878.

SIR,

In reply to your enquiry of the 13th inst., with reference to the sum of $2,734.22 relative to the Cutler matter in connection with the Cornwall Canal, I beg to state that the Department of Justice will be better able to give you the information asked, as the cheque for that amount was issued at the request of that Department.

I have the honor to be, Sir,

Your obedient servant,

F. BRAUN,

Secretary.

J. L. McDOUGALL, Esq.,
Auditor-General,
Ottawa.

30th December, 1878.

I have the honor to report that the Deputy Minister of Public Works has represented that the paymaster of this department cannot conveniently be brought under the Letter of Credit System so far as the payments to workmen go, and that the Hon. the Minister is desirous of having your minute regarding the mode of enabling Mr. Harper to pay, modified so far as to permit direct payments to Mr. Harper, covering pay-lists.

Although I still believe that the L. C. system is the most suitable for all classes of payments made by Mr. Harper, I have the honor to recommend that the modification be made.

Respectfully submitted,

J. L. McDOUGALL,

Auditor-General.

The Hon. The Treasury Board.

31st December, 1878.

DEAR SIR,—The accounts for October from your department are now undergoing examination. I find that your accountant has not continued the system adopted with reference to the former months, of charging each item expended under any appropriation in one statement against that appropriation.

I should be much obliged by your going back to the former mode of rendering the accounts. It would expedite the work very much and prevent the necessity of frequent inquiries at your department.

I have the honor to be,

Your obedient servant,

J. L. McDOUGALL,

Auditor General.

T. TRUDEAU, Esq.,
Deputy Minister of Public Works.

18th January, 1879.

SIR,—In making application for the purpose of enabling Mr. Perley to pay amounts due by the Government, be good enough to ask for credits, and not direct payments.

The credits will be made at your request on Halifax, St. John or Charlottetown, and Mr. Perley's cheques will be countersigned by the resident Auditor.

I have the honor to be,

Your obedient servant,

J. L. McDOUGALL,

Auditor-General.

T. TRUDEAU, Esq.,
Deputy Minister of
Public Works.

20th January, 1879.

Sir,—By the statement of the Bank of Montreal of the 15th inst., your warrant account is overdrawn $5,336\frac{1}{100}$, contrary to the understanding come to with the Minister and yourself.

I did not consider it advisable to notify the Bank, that the account was not to be overdrawn. If I should do so now, would your arrangements be interrupted?

I have the honor to be, Sir,

Your obedient servant,

J. L. McDOUGALL,

Auditor-General.

T. TRUDEAU, Esq.,
Deputy Minister of Public Works.

(Circular.)

OTTAWA, 4th Feb., 1879.

Sir,—Will you be good enough to send me a statement, of the names, dates of birth, and of first employment in the inside and outside service, of those who are on the permanent staff of your Department.

I have the honor, etc.,

J. L. McDOUGALL,

Auditor-General.

T. TRUDEAU, Esq.,
Deputy Minister of Public Works.

OTTAWA, February, 1879.

SIR,—In reply to your letter of the 1st instant, I have the honour to state that by the provisions of the contract made with M. Richard Fuller for the construction and maintenance of the telegraph line on section 3 of the Canadian Pacific Railway,

interest at the rate of 6 per cent. per annum is allowed on the amount retained upon his 20 per cent. drawback from the date of completion of the work.

I have to add that a report to Council has been made covering the item of $1,367.11 for loss caused through stoppage by Indians.

I have the honour to be, Sir,

Your obedient servant,

F. BRAUN,

Secretary.

J. L. McDougall, Esq.,
Auditor-General.

12th Februry, 1879.

Sir,—I have no information of the authority by which salaries are paid to any of the Pacific Railway Staff. It would be well, I think, to have such salaries established by Order in Council when the service is likely to be of lengthened tenure, and it would be convenient for me if a pay-list, similar to the Departmental one, were regularly supplied for those who may usually be paid at Ottawa.

I have the honor to be, Sir,

Your obedient servant,

J. L. McDOUGALL,

Auditor-General.

T. Trudeau,
Deputy Minister of Public Works.

17th March, 1879.

Sir,—I have the honor to state that I am compelled to delay payment, of the amount of your certificate, for $650 to M. Baillairgé, (removal allowance) until the account has been submitted to the Treasury Board. See Order in Council of 8th September, 1871.

I inclose an abstract of the Treasury Board Minute on which the Order in Council was based.

I have the honor to be, Sir,

Your obedient servant,

J. L. McDOUGALL,

Auditor-General

T. Trudeau,
Deputy Minister of Public Works.

17th March, 1879.

SIR,—I have the honor to inform you that the Order in Council of the 19th December 1878, fixing Mr. Smellie's salary, does not appear to me to warrant the payment of arrears at the same rate.

I see no reference to previous services. I return your certificate 986 of the 15th inst.

I have the honor to be, Sir,

Your obedient servant,

J. L. McDOUGALL,

Auditor-General.

T. TRUDEAU, Esq.,
Deputy Minister of Public Works.

21st March, 1879.

SIR,—I have the honor to request, that when you have occasion in future to send for fixed amounts to make pay list disbursements, whether through Mr. Harper, the paymaster on canals, or others, you will be good enough to furnish a statement of the items.

I have the honor to be, Sir,

Your obedient servant,

J. L. McDOUGALL,

Auditor-General.

T. TRUDEAU, Esq.,
Deputy Minister of Public Works.

24th March, 1879.

SIR,—With reference to your favor of the 22nd inst., on Mr. Baillairge's removal allowance, I have the honor to say that the difficulty is, that the account has not passed the Treasury Board.

Your obedient servant,

J. L. McDOUGALL,

Auditor-General.

F. BRAUN, Secretary,
Public Works.

27th March, 1879.

SIR,—With reference to the Order in Council of the 23rd inst., for payment to Mr. Lacoste of $400, I have the honor to refer you to the Audit Act, section 32, sub-section 2, which seems to provide for the issue of a Governor General's Warrant, only when Parliament is not in session.

I have the honor to be, Sir,

Your obedient servant,

J. L. McDOUGALL,

Auditor-General.

T. TRUDEAU, Esq.,
Deputy Minister of Public Works.

4th April, 1879.

SIR,—With reference to your application for $321.14 (certificate 1,035) to pay Mr. Harper, I have to request that accounts for travelling expenses be closed periodically for terms not longer than 3 months, and in all cases at the close of the financial year.

In this instance the expenditure has remained unpaid from October 23, 1877. It is impossible to learn from the Public Accounts the expenditure of each year, while sums like the one above referred to are not included in the statements.

I have the honor to be, Sir,

Your obedient servant,

J. L. McDOUGALL,

Auditor-General.

T. TRUDEAU, Esq.,
Deputy Minister of Public Works.

7th April, 1879.

SIR,—On a second application for Mr. Harper's travelling expenses extending back to October, 1877, I beg in addition to what I said yesterday, to remark that the two applications amount to nearly $600; that Mr. Harper must either have used his private money for the public service, or have devoted to the expenses of travelling, what was entrusted to him for other purposes.

I assume in the meantime that the money spent was public money.

If the business of your Department with this office is to be kept in anything like a regular way, application should at once be made to make good to Mr. Harper any money which has been spent by him without authority from this office; and no money should in future be expended by him except for the service named in the certificates, on which the money was placed at his disposal.

I have the honor to be, Sir,

Your obedient servant,

J. L. McDOUGALL,

Auditor-General.

T. TRUDEAU, Esq.,
Deputy Minister of Public Works.

4th April, 1878.

SIR,—I have your certificate 1034, to repay the Bank of Montreal $10,987.77, drawn under letter of credit.

In your statement there is included an expenditure of $1,340.87 against the appropriation for Rents and Repairs, while the balance of that appropriation appears to be less than two hundred dollars. Please explain.

I have delayed the passing of the application in the meantime.

I have the honor to be, Sir,

Your obedient servant,

J. L. McDOUGALL.

Auditor-General.

T. TRUDEAU, Esq.,
Deputy Minister of Public Works.

7th April.

SIR,—I have the honor to inform you that under a general letter of credit given to the Department of Public Works, an expenditure of $1,349 has been made on Rents and Repairs while the previous charges against the Parliamentatary appropriations left a balance of only $200.

I have called the attention of the Department of Public Works to the circumstances, and learn that they had not been watching the appropriations, and had ceased issuing checks for Rents and Repairs whenever I called their attention to the state of the appropriation account.

It appears to me that the Bank being authorized to advance a certain amount to a Department, must be repaid any amount drawn under the authority, not greater than the amount specified; but as the point is a new one, so far as my duties have gone, it seemed proper that a statement of the case should be laid before the Hon. the Treasury Board.

I beg to suggest that accountants generally be advised of the necessity of watching the state of the appropriation, when disbursing under letters of credit.

All of which is respectfully submitted,

I have the honor to be, Sir,

Your obedient servant,

J. L. McDOUGALL,

Auditor-General.

J. M. COURTNEY, Esq.,
Secretary of the Treasury Board.

17th April, 1879.

SIR,—I beg to return certificate 1092 covering $230 for L. D. Audy. The service having been rendered in a previous financial year, it is impossible for me to pass the certificate.

The amount should be included in the supplementary estimates.

Your obedient servent,

J. L. McDOUGALL.

Auditor-General.

T. TRUDEAU, Esq.,
Deputy Minister of Public Works.

19th May, 1879.

SIR,—I have two certificates from you in favor of Wm Davis & Sons of $14,664.32 and $1,065.15 respectively. The appropriation named by you in each case is Culbute Lock.

The only moneys available, so far as I can see, for anything connected with the Culbute Lock, are the $24,000, improving approach to Canal, and $9,000, Culbute Canal, in the supplementary estimates.

Please define in your certificates, which I return, the particular appropriation of the two, to which you consider that the expenditure in each case properly belongs.

It appears to me that no part of the outlay was made in improving the approach to the canal.

I have the honor to be, Sir,

Your obedient servant,

J. L. McDOUGALL,

Auditor-General.

T. TRUDEAU, Esq.,
Deputy Minister of Public Works.

20th May, 1879.

SIR,—I have your application for payment to James Mitchell of $1,414.67, certificate 1,213. The services were rendered in 1873 and 1874. On several occasions I have given you by letter the substance of the opinion of the Minister of Justice; that expenditure of previous years is not a proper charge against an appropriation of this, unless specially voted. I do not find the sums in this certificate mentioned in the supplementary estimates, and I think that they are not legitimate charges against the general vote for Rents and Repairs,

I return the certificate herewith,

I have the the honor to be, Sir,

Your obedient servant,

J. L. McDOUGALL,

Auditor-General.

T. TRUDEAU, Esq.,
Deputy Minister of Public Works.

4th June, 1879.

SIR,—With reference to the disbursements for the wages of men employed by the different slide masters on the Ottawa River Works, I should be glad to be supplied with receipts from the *individual* men to whom payments are made.

My attention has been called to the fact that the laborers on the works receive apparently a much higher rate of pay than others of the class are now able to obtain in ordinary employment.

There is no doubt of the soundness of the general principle of having evidence that the money has gone to the person entitled to receive it.

I have the honor to be, Sir,

Your obedient servant.

J. L. McDOUGALL,

Auditor-General.

T. TRUDEAU, Esq.,
Deputy Minister of Public Works.

5th June, 1879.

SIR,—In your May accounts, salaries, etc., Welland Canal, you include full monthly allowances for Messrs. Bodwell, Patterson and Dell who were suspended by Order in Council of the 15th May.

Please alter the statement so as to give each a half-month's pay.

I return the statement and certificate 1,277.

I have the honor to be, Sir,
Your obedient servant,

J. L. McDOUGALL,
Auditor-General.

T. TRUDEAU, Esq.,
Deputy Minister of Public Works.

6th June, 1879.

SIR,—For the purpose of ready reference in the examination of Wm. McKay's accounts for painting, &c., the Public Buildings, I should be glad to have a copy of your agreement with him as to his charges for (1st) material, (2nd) wages of men.

I have the honor to be, Sir,
Your obedient servant,

J. L. McDOUGALL,
Auditor-General.

T. TRUDEAU, Esq.,
Deputy Minister of Public Works.

OTTAWA, 11th June, 1879.

SIR,—With reference to your letter of the 26th ultimo, desiring explanation as to the application of this office under date the 12th May, for the sum of $19,009.24 to be paid to the Bank of Montreal on account of Public Buildings, I have the honor to state that the appropriation for repairs to Public Buildings having become exhausted, the amount specified was placed to the credit of this Department by the Department of Finance on the 31st March last.

I have the honor to be, Sir,
Your obedient servant,

F. BRAUN,
Secretary.

J. L. McDOUGALL, Esq.,
Auditor-General.

11th June, 1879.

DEAR SIR,—Here follows a copy of a letter from the Department of Public Works. (See the foregoing letter of Mr. Braun.)

Will you kindly explain how the amount named was placed to the credit of the Department of Public Works.

I read the Audit Act to make it necessary that all credits on Government funds should be signed by yourself and me.

I have the honor to be, Sir,
Your obedient servant,

J. L. McDOUGALL,
Auditor-General.

J. M. COURTNEY, Esq.,
Deputy Minister of Finance.

OTTAWA, 12th June, 1879.

SIR,—I have the honour to acknowledge the receipt of your letter of the 11th instant, with a copy of a letter to your address from the Department of Public Works respecting an advance made by the Bank of Montreal to that Department authorized by the Finance Department on the 31st March last, and requesting explanations thereon.

In reply thereto I have now the honor to state that late in the month of March application was made to your office by the Public Works Department to issue a certificate on account of the appropriation for Rents and Repairs, that you refused to issue this certificate in as much as the vote was exhausted—that in reply to an enquiry whether you would issue a certificate in event of a special warrant being executed you stated that as Parliament was then in session a special warrant could not be granted.

Application was then made to me by the Hon. the Minister of Public Works who stated that an amount would be placed in the supplementary estimates, and requested me to arrange for a temporary advance with the Bank. This I consented to as I found the amount required was for payment of daily wages to labourers &c., and the non-payment would cause great public inconvenience. I need hardly state that in this course I took proper advice.

I am,

Your obedient servant,

J. M. COURTNEY,

D. M. F.

The Auditor General.

21st June, 1879.

SIR,—With reference to your application for payment to R. Skead of interest on money paid by him in 1861, I have the honor to call your attention to the omission in the Order in Council of the appropriation to which the amount is to be charged.

The interest until the 1st July 1867, should be a charge against the late Province of Canada.

Has the consent of Ontario and Quebec been obtained to their share being charged to them ?

I have the honor to be, Sir,

Your obedient servant,

J. L. McDOUGALL,

Auditor-General.

T. TRUDEAU, Esq.,
Deputy Minister of Public Works.

24th June, 1879.

SIR,—I have seen the Deputy Minister of Justice. He says that the Dominion has the power of making any charge against the late Province of Canada.

Under these circumstances, I have passed the certificate in favor of Mr. R. Skead.

I have the honor to be, Sir,

Your obedient servant,

J. L. McDOUGALL,

Auditor-General.

T. TRUDEAU, Esq.,
Deputy Minister of Public Works.

4th July, 1879.

SIR,—I have seen a copy of an Order in Council granting to Mr. Palen $600 for expenditure in connection with the Gatineau Booms in 1874.

The appropriation to which the amount is to be charged is not mentioned.

Another difficulty in the way of payment is that according to the direction of the Minister of Justice, expenditure which occurred in a former year, should only be paid out of an appropriation of this, when such appropriation has been specially voted for the purpose.

I have the honor to be, Sir,

Your obedient servant,

J. L. McDOUGALL,

Auditor-General.

T. TRUDEAU, Esq.,
Deputy Minister of Public Works.

4th July, 1879.

SIR,—I observe that the names of Messrs. Bodwell, Dell and Patterson, appear on the Welland Canal pay-list for June.

I am compelled to deduct the amounts assigned to them, as no order in Council cancelling that which suspended them, has been made.

I have the honor to be, Sir,

Your obedt. servant,

J. L. McDOUGALL,

Auditor-General.

T. TRUDEAU, Esq.,
Deputy Minister of Public Works.

OTTAWA, 14th July, 1879.

Sir,—I find in Beauharnois Canal pay-list for June, the sum of $110 to the credit of Antoine Poirier, being as noted, for difference in salary from 1st July 1871 to 30th April 1873, say 22 months at $5.00 *refunded.*

Will you kindly explain, under what circumstances such sum is paid, occurring so long anterior to the present financial year.

I have the honour,

&c., &c., &c.,

J. L. McDOUGALL,

Auditor-General.

T. TRUDEAU, Esq.
Deputy Minister of Public Works.

SUPTG. ENGINEER'S OFFICE,
MONTREAL, 22nd April, 1879.

SIR,—With reference to the enclosed letter No. 80,921 from Mr. Ant. Poirier, asking that his salary as Lock master No. 14 on the Beauharnois Canal, be re-adjusted, &c., I beg to state that I find Mr. Poirier's statement to be correct, and that his salary was only $23.33 per month, as he states, while $28.33 was paid all the other Lock masters.

His salary appears to have been fixed by the Secretary when he was appointed, which it appears to me to have been a clerical error, and it would only be doing justice to Mr. Poirier to pay him the additional amount he asks for, viz: $5.00 a month for 22 months, $110, and would recommend his petition to favorable consideration.

I have the honour to be, Sir,
Your obedt. servant,
J. G. SIPPELL,
Supt. Engineer.

F. BRAUN, Esq.,
Secretary Public Works,
Ottawa.

(Translation.)

VALLEYFIELD, 21st March, 1879

The humble Petition of the undersigned respectfully sheweth,—

That he was appointed Master Lockman of Lock No. 14 of Beauharnois Canal, at a salary of twenty-three dollars and thirty-three cents ($23.33) per month, and that his predecessor, as well as all other men employed in the same capacity, were in receipt of a monthly salary of twenty-eight dollars and thirty-three cents ($28.33).

That he was thus subject to a loss of $5 per month, during the twenty-two months following his appointment.

That with the permission of the Honourable Minister, he would beg to lay before him, the fact, that he, the undersigned, is actually and consequently, at a loss of one hundred and ten dollars ($110.00).

That the Honorable Minister, by referring to the pay-lists from 1st July, 1871, can see for himself, if he can justly decide in favor of his humble Petitioner who will not cease to pray that he may be re-imbursed to the amount above named.

ANTOINE POIRIER.

To the Hon. CHS. TUPPER,
Minister of Public Works,
Ottawa.

OTTAWA, 23rd June, 1879.

Sir,—With reference to your report of the 22nd April, recommending that A. Poirier, Lock-master on the Beauharnois Canal at Lock N° 14 be placed on the same footing in regard to pay as the other Lock-masters, I am to state that the Hon. the Minister approves the same.

I am, Sir,
Your obedient servant,
F. BRAUN,
Secretary.

J. G. SIPPELL, Esq.,
Superintending Engineer,
Montreal.

OTTAWA, 17th April, 1879.

SIR,—I have the honor to state that the Statement of Expenditure of Manitoba, for the week ended 31st March ult., shows in the expenditure for "Canada Pacific Railway Survey," the following charges, viz :—

Cheque No. 703. "Order E. & C. Gurney & Co.," for 1 wood furnace for Engineers' House, Selkirk	$127 50
Cheque No. 764. "Order James H. Rowan" for board allowance for month of March, 1879.....	21 00
Cheque No. 778. "Order James H. Rowan" for hotel and travelling expenses, to 31st March, 1879.....	15 75

With respect to the first named item, I beg to direct your attention to it, as it appears to be an unusual expenditure, and I would desire to know if it has been authorized by your Department. As regards the other items, it appears to me that "Hotel Expenses" ought to be covered by the claim for "Board allowance."

I have the honor to be, Sir,

Your most obedient servant,

(Signed) J. L. McDOUGALL,

Auditor-General.

T. TRUDEAU, Esq,,
Deputy Minister of Public Works.

OTTAWA, 4th September, 1879.

SIR,—In answer to your communication of the 17th of April last, drawing the attention of the Department to items 703, 704, and 778 contained in the Statement of Expenditure of Manitoba, for the week ending the 31st of March previous, as being unusual expenditure, I beg to state that all those expenses are authorized by the Department.

I have the honor to be, Sir,

Your obedient servant,

F. H. ENNIS,

Acting-Secretary.

JOHN L. McDOUGALL, Esq.,
Auditor-General, Ottawa.

OTTAWA, 17th September, 1879.

SIR,—Referring to your letter of the 11th instant on the subject of the claim of Mr. B. W. Pearse for living allowance, amounting to $21.00, I have the honor to enclose copy of the letter of instructions under the authority of which Mr. Pearse makes this claim, and I shall be glad to be informed if any further authority is required.

I am, Sir,

Your obedient servant,

F. H. ENNIS,

Acting Secretary.

J. L. McDOUGALL, Esq.,
Auditor-General,
Ottawa.

DEPARTMENT OF PUBLIC WORKS,
OTTAWA, 2nd December, 1872.

SIR,—In reference to your letter of 26th October, I am directed to inform you that your allowance for travelling expenses, when away from home on business, of this Department will be at the rate of $5.00 per diem.

I have the honor to be, Sir,

Your obedient servant,

(Signed) F. BRAUN,

Secretary,

Hon. B. W. PEARSE,
Victoria, British Columbia.

OTTAWA, 26th November, 1879.

SIR,—With reference to your letter of the 19th instant, respecting the certificates required for the accounts of last year for advertizing, I am directed to state, that these accounts were rendered by the "*Old*" Department of Public Works of which MM. Trudeau and Braun were Deputy Minister and Secretary respectively.

I have the honor to be, Sir,

Your obedient servant,

S. CHAPLEAU,

Secretary.

J. L. MCDOUGALL, Esq.,
Auditor-General,
Ottawa.

OTTAWA, 25th Sept., 1879.

SIR,—I have the honour to enclose for your information a copy of a letter addressed to this Department by the chief architect of Public Works recommending the placing to the credit of this department of the balance of the appropriation for the West Block Extension, ($6,631.88).

I have to request that this suggestion may be carried out.

I have the honour to be, Sir,

Your obedient servant,

F. BRAUN,

Secretary.

J. M. COURTNEY, Esq.,
Deputy Minister of Finance.

DEPARTMENT OF PUBLIC WORKS,
CHIEF ARCHITECT'S OFFICE.
OTTAWA, 20th Sept., 1879.

Sir,—Referring to the balance of appropriation 1878 9, West Block Extension, here, $6631.88, I beg to state that the amount was required to cover final settlement with the Contractors, MM. Stewart and Aitchesor, which it was presumed would be made before the 30th ultimo, but as there is no probability of a final settlement being arranged before that date, I have the honour to recommend that the Minister of Finance be requested to place this amount to the credit of the Department at the Bank of Montreal.

I am, Sir,

Your obedient servant,

THOS. S. SCOTT,

Chief Architect.

per D. E.

F. BRAUN, Esq.,
Secretary, Department of Public Works.

Appropriation Accounts for Fiscal Year ended 30th June, 1879—Continued

VOTE—OCEAN AND RIVER SERVICE.

ACCOUNT of sums expended, compared with sum granted for the Year ended 30th June, 1879, upon the undermentioned Services, showing surplus or deficit upon each sub-head of Vote.

No of Vote.	Service.	Grant.	Supplementary Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	Expenditure compared with Grant. More than Granted.
		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
113	Dominion Steamers ..... *a*	130,000 00	.....	111,783 05	18,216 95	
120	Examination of Masters and Mates.....	4,250 00	.....	4,250 12	.....	0 12
121	Rewards for Saving Life, purchase of Life Boats, &c. ..... *b*	3,000 00	.....	2,833 10	166 90	
122	Investigations into Wrecks and Casualties..... *b*	500 00	1,266 00	1,691 33	74 67	
123	Registration of Canadian Shipping *b*	500 00	.....	158 34	341 66	
124	Water Police, Montreal..... *c*	14,090 00	.....	13,462 74	627 26	
125	do Quebec ..... *c*	23,500 00	.....	23,023 76	476 24	
126	Removal of Obstructions in Navigable Rivers ..... *d*	500 00	.....	305 86	194 14	
.....	To provide for professional services in suit of The Queen *vs.* David.....	.....	510 27	.....	510 27	
	Total grant.....	176,340 00	1,776 27			0 12
	Total expenditure.....	.....	.....	20,608 09		
	Unexpended balance.....	.....	.....	.....	20,607 97	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
T. G. AUMOND.

a. Repairs and running expenses less than estimated.
b. Estimate only approximate, &c.
c. Pay of force reduced.
d. Estimate only approximate.

Appropriation Accounts for Fiscal Year ended 30th June, 1879—Continued.

VOTE—LIGHTHOUSE AND COAST SERVICE.

ACCOUNT of sums expended, compared with the sum granted for above Service, for the Year ended 30th June, 1879, showing the surplus or deficit upon each sub-head of Vote.

No. of Vote.	Service.		Grant.	Supplementary Grant.	Expenditure	Expenditure compared with Grant. Less than Granted.	Expenditure compared with Grant. More than Granted.
			$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
127	Above Montreal....	Salaries.....	33,537 00	.....	33,260 76	276 24	.....
128		Maintenance *a*	35,000 00	.....	41,553 48	.....	6,553 48
127	Between Quebec and Montreal.....	Salaries.....	6,219 00	.....	6,264 00	.....	45 00
128		Maintenance....	9,000 00	.....	8,653 95	346 05	.....
127	Below Quebec	Salaries..... *b*	35,029 00	.....	25,262 19	9,766 81	.....
128		Maintenance....	57,850 00	.....	67,916 42	.....	10,066 42
127	New Brunswick. ...	Salaries..... *c*	21,393 00	.....	18,877 26	2,515 74	.....
128		Maintenance. *d*	32,900 00	.....	38,621 76	.....	5,721 76
127	Nova Scotia	Salaries.....	44,050 00	.....	44,305 87	.....	255 87
128		Maintenance. *e*	100,850 00	200 00	76,845 46	24,204 54	.....
127	Prince Edward Island.....	Salaries.....	3,755 00	.....	3,800 97	.....	45 97
128		Maintenance. *f*	11,400 00	.....	8,357 75	3,042 25	.....
127	British Columbia...	Salaries.....	7,575 00	.....	6,958 89	616 11	.....
128		Maintenance. *g*	13,675 00	.....	8,193 84	5,481 16	.....
129	Construction of Lights and Fog-Alarms..... *h*		60,000 00	.....	58,694 32	1,305 68	.....
	Total grant.....		472,233 00	200 00		47,554 58	22,688 50
	Total expenditure.....		.....	.....	447,566 92		
	Balance unexpended.....		.....	.....	.....	24,866 08	

I certify that this account has been examined under my directions and is correct.

Examined,
T. G. AUMOND.

J. L. McDOUGALL,
Auditor-General.

a. Owing to expenditure in raising and refitting Lightship sunk at Lachine, and extensive repairs found necessary at Rondeau Breakwater and Point Pelee Light.

b. The expenditure for wages on the several Lightships, amounting to $9,700, though estimated for under the head of Salaries, has been charged to that of Maintenance; hence the excess to this extent under the one sub-head, and the saving under the other.

c. A sum of $2,000, estimated for salaries of Keepers of new Lights, not used; other sums estimated for only partially required, and a saving of $209 in Inspector's travelling expenses.

d. For repairs found necessary at several of the Lighthouses and Fog-Alarms, also to Miramichi Lightship; in excess of estimate.

e. Owing to dwelling for Engineer at Sambro not being built; cost of automatic fog-horn; of maintaining Humane Establishment, Sable Island; and general expenditure for repairs to Lights and Fog-Whistles; less than estimated expenditure

f. Expended for buoys and beacons and oil; less than estimated.

g. For buoys and beacons, and repairs, Fraser River Lightship, and maintenance generally; less than estimated.

h. Unfinished contracts will absorb balance; amount carried forward by O.C.

Appropriation Accounts for Fiscal Year ended 30th June, 1879—Continued.

VOTE—FISHERIES.

ACCOUNT of sums expended, compared with the sum granted for above Service, for the Year ended 30th June, 1879, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Supplementary Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Granted.	More than Granted.
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
a 130. Fisheries, Ontario	12,000 00	.....	11,741 40	258 60	
do Quebec	12,000 00	1,000 00	13,606 06	.....	606 06
do Nova Scotia	15,000 00	.....	14,312 76	687 24	
do New Brunswick	10,500 00	.....	10,858 64	.....	358 64
do Prince Edw'd Isl'd.	1,800 00	.....	1,293 25	506 75	
do Manitoba	200 00	.....	200 00		
do British Columbia	1,000 00	.....	1,423 73	.....	423 73
b 131. Maintenance of Fisheries Protection Steamer	18,000 00	.....	8,994 48	9,005 52	
132. Fish-breeding, Fishways and Oyster-beds	16,000 00	4,000 00	19,888 75	111 25	
Total grant	86,500 00	5,000 00	.....	10,569 36	1,388 43
do expenditure	.....	.....	82,319 07		
Balance unexpended	.....	.....	.....	9,180 93	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
T. G. AUMOND.

a. The estimate for travelling, and other expenses of Fisheries Overseers, can only be approximate, hence in some cases there is a small excess of the estimate expended, in others the expenditure is less than estimated.

b. Expenditure for portion of year only, owing to loss of steamer "Lady Head," employed in this service.

Appropriation Accounts for Fiscal Year ended 30th June, 1879—Continued.

VOTE—SCIENTIFIC INSTITUTIONS.

ACCOUNT of sums expended, compared with the sum granted, for the Year ended 30th June, 1879, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	$ cts.	$ cts.	$ cts.	$ cts.
Observatory, Quebec	2,400 00	2,400 00		
do Toronto	4,800 00	4,800 00		
do Kingston	500 00	500 00		
do Montreal	500 00	500 00		
do New Brunswick	850 00	1,006 99	.....	156 99
Grant for Meteorological Observatories, including instruments and cost of telegraphing Weather-Warnings *a*	37,000 00	37,000 00		
To aid in the construction of a telegraph line from Matane to Fox River, carried forward from 1877-78	1,500 00	1,500 00		
Total grant	61,050 00			
Total expenditure	.....	61,206 99		
Amount over-expended	.....	.....	.....	156 99

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
JOHN GORMAN.

(*a*) METEOROLOGICAL OBSERVATORIES.

SALARIES.

—	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	Expenditure compared with Grant. More than Granted.
Central Office.	$ cts.	$ cts.	$ cts.	$ cts.
Superintendent	1,000 00	1,000 00		
Deputy Superintendent	1,500 00	1,500 00		
Corresponding Clerk	1,200 00	1,120 00	80 00	
Telegraph Operator Occasional do Junior Assistant do Messenger Computations Keeper of Stores	3,200 00	2,648 70	551 30	
Inspector of Stations	800 00	800 00		
Chief Stations	4,640 00	4,248 34	391 66	
Telegraph Stations	5,356 00	4,499 50	856 50	
Reserve Telegraph Stations	840 00	840 00		
Drum Stations	2,020 00	1,834 00	186 00	
Masts and drums, and repairs to same	800 00	60 18	739 82	
Purchase of instruments	1,600 00	1,290 55	309 45	
Stationery and printing	800 00	1,939 90	.....	1,139 90
Telegraphing	11,700 00	10,633 26	1,066 74	
Travelling expenses of Superintendent	500 00	112 55	387 45	
Freight charges, postage, fuel, light, &c.	550 00	249 82	300 18	
Materials Labour of artizans Contingent expenses	150 00 150 00 194 00	327 01	166 99	
Miscellaneous	.....	3,896 19	.....	3,896 19
Total	37,000 00	37,000 00	5,036 09	5,036 09

OTTAWA, 22nd January, 1880.

SIR,—I have the honor to send you enclosed a statement of details of expenditure on account of Meteorological Survey for the year 1878-79, as prepared in this office. If you find same to be correct you will please give explanations of the surplus or deficit of each sub-head of vote. You will observe there is an expenditure of $3,896.19 under the head of Miscellaneous not provided for in the Estimates. A sum of $2,141.14 expended in the erection of buildings is included in this amount.

As we are needing these papers for the printers, you would much oblige could you return this statement with your explanations to-morrow.

I have the honor to be, Sir,
Your obedient servant,
J. L. McDOUGALL,
Auditor-General.

WM. SMITH, Esq.,
Deputy Minister Marine and Fisheries.

OTTAWA, 24th January, 1880.

SIR,—I have the honor to acknowledge the receipt of your letter of the 22nd instant, enclosing a statement prepared in your office of details of expenditure on account of Meteorological Service for the fiscal year 1878-79, and requesting explanations in connection therewith.

I beg to inform you that the estimate for this service is prepared by Professor Kingston, under whose immediate direction the expenditure is made, and I have referred your letter and statement to him for explanations on the several points to which they refer. I may observe, however, the service in question is so varying in its character that to estimate accurately in detail for its cost would be impossible. I have never understood the details of these estimates beyond the payment of salaries or similar fixed charges to be of such a nature as to render them unavailable for legitimate expenditure in maintaining its general efficiency, but have considered the total *Statutory* appropriation, *as stated in the Supply Bill*, available for any proper charges, whether unforeseen or otherwise that may arise in its maintenance without reference to details.

Many of the items charged by Professor Kingston for convenience sake under the head of "Miscellaneous" can, if you deem it of importance, be re-distributed under the various sub-heads as printed in the Estimates.

I am, Sir,
Your most obedient servant,
WM. SMITH,
Deputy Minister of Marine.

J. L. McDOUGALL, Esq.,
Auditor-General,
Ottawa.

Appropriation Accounts for Fiscal Year ended 30th June, 1879.—Continued.

VOTE—MARINE HOSPITALS FOR SICK & DISTRESSED SEAMEN.

ACCOUNT of sums expended with the sum granted for the above named Service, for the Year ended 30th June, 1879, showing the surplus or deficit upon each sub-head of Vote.

No. of Vote.	Service.	Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	Expenditure compared with Grant. More than Granted.
		$ cts.	$ cts.	$ cts.	$ cts.
139	Marine and Emigrant Hospital, Quebec *a*	20,000 00	20,791 77	.....	791 77
140 & pt. 146	Marine Hospitals, Sick and Distressed Seamen, Ontario and Quebec... ..... *a*	7,000 00	3,112 94	3,887 06	
141	St. Catharines Hospital..... $500 00 Kington do 500 00	1,000 00	1,000 00		
142	Hospitals, Sick and Distressed Seamen, Nova Scotia ..... *a*	18,750 00	13,374 66	5,375 34	
143	Hospitals, Sick and Distressed Seamen, New Brunswick.....	12,750 00	9,297 91	3,452 09	
144	Hospitals, Sick and Distressed Seamen, British Columbia..... *a*	5,000 00	4,167 05	832 95	
145	Hospitals, Sick and Distressed Seamen, Prince Edward Island..... *a*	3,500 00	3,808 55	.....	308 55
147	London Board of Trade, for expenses incurred in connection with Shipwrecked and Distressed Seamen of the Dominion ..... *a*	3,000 00	2,931 70	68 30	
	Total.....	71,000 00	58,484 58	13,615 74	1,100 32
	LESS—Refund paid by the Province of Newfoundland on behalf of Shipwrecked and Distressed Seamen	.....	247 28		
	Total Expenditure.....	.....	58,237 30		
	Over-expended	.....	.....	1,100 32	
	Unexpended balance.....	.....	.....	12,515 42	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
T. G. AUMOND.

a Estimate only approximate, as expenditure contingent upon unforeseen circumstances

Appropriation Accounts for Fiscal Year ended 30th June, 1879—Continued.

VOTE—STEAMBOAT INSPECTION.

ACCOUNT of sums expended, compared with the sum granted for above Service, for the Year ended 30th June, 1879, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	$ cts.	$ cts.	$ cts.	$ cts.
148. Steamboat Inspection, including salaries of the Board of Inspectors, travelling and other expenses of Inspectors..... *a*	13,990 00	13,083 96	906 04	
To further provide for expenditure of measurement of Steamers..... ..... *b*	333 46	73 42	260 04	
Total grant	14,323 46			
Total expenditure	....	13,157 38		
Balance unexpended.....	....	....	1,166 08	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
T. G. AUMOND.

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a. Travelling expenses of Inspectors less than estimated.

b. The sum of $233.46, being amount of a refund to Grand Trunk Railway for fees wrongly exacted, was charged by the Finance Department to Steamboat Inspection, instead of to this specific Vote.

OTTAWA, 7th September, 1878.

SIR,—I beg to inform you that the agent of this Department at Quebec has requested permission to pay the salaries of light keepers in his division for the June and September quarters in the early part of the months of June and September, in order that keepers at isolated stations, who are only visited by the supply steamer twice in the year, may be enabled to purchase supplies and have them brought by the steamer.

I have to request that you will be good enough to inform me whether there will be any objection to his paying for the quarters named as requested.

I have the honor to be, Sir,

Your most obedient servant,

(Signed) W. SMITH,

Deputy Minister of Marine, &c.

J. L. McDOUGALL, Esq.,

Auditor-General.

COPY *of a Report of a Committee of the Honorable the Privy Council, approved by His Excellency the Governor-General in Council on the 28th September,* 1878.

On the recommendation of the Hon. the Minister of Marine and Fisheries, the Committee advise that in the future the salaries of lighthouse keepers under the control of the agent of this Department at Quebec, for the June and September quarter in each year, be paid in the early part of the months of June and September, in order that keepers of isolated stations, who are only visited by the supply steamer twice in the year, may be enabled to purchase supplies and have them brought by the steamer.

Certified,

(Signed) W. A. HIMSWORTH,

Clerk, Privy Council.

I certify the above to be a correct copy.

(Signed) W. SMITH,

Deputy Minister of Marine.

DEPARTMENT OF MARINE AND FISHERIES,

OTTAWA, 2nd October, 1878.

SIR,—I have the honor to enclose a certified copy of an Order in Council authorizing the Quebec agent of this Department to advance light-keepers their June and September quarters salaries.

I am, Sir,

Your most obedient servant,

(Signed) W. SMITH,

Deputy Minister of Marine.

J. L. McDOUGALL, Esq.,

Auditor-General.

AUDIT OFFICE,
6th May, 1879.

SIR,—I learn from Mr. Aumond of this office that you have not included among your supports for monthly charges against the several appropriations at the disposal of your Department, those upon which bills of exchange have been drawn on behalf of the Department. Be good enough to send in with every appropriation account vouchers for each payment, so as to enable me to make a final examination.

Mr. Aumond tells me that you are in doubt whether I need vouchers for expenditure made under an appropriation for last year, although that expenditure was made during this year, the appropriation having been brought down. I am obliged to report upon all expenditure of this year, no matter how authorized. It appears well to take up these matters at once, so as to prevent the labor and trouble which must be caused to you if the returns were made without your being fully informed of what my duties require me to obtain.

I have the honor to be, Sir,
Your obedient servant,

(Signed) J. L. McDOUGALL,
Auditor-General.

W. SMITH, Esq.,
Deputy Minister of Marine and Fisheries.

AUDIT OFFICE,
2nd June, 1879.

SIR,—In examining the appropriation accounts of your Department and its agencies, I find that the vouchers are very much in arrear. Before the accounts can be put in a state for submission to Parliament it will be necessary to provide me with all statements and vouchers for the year's expenditure. I should now be in possession of all that relates to the expenditure to the end of March. Before the 1st of August all that is required to enable me to make a full examination of the expenditure of the current fiscal year should be forwarded to this office.

I have the honor to be, Sir,
Your most obedient servant,

(Signed) J. L. McDOUGALL,
Auditor-General.

W. SMITH, Esq.,
Deputy Minister of Marine and Fisheries.

AUDIT OFFICE,
23rd June, 1879.

SIR,—In examining the vouchers, &c., for the expenditure, Marine Hospital Quebec, for the six months ending 31st December, 1878, I find that Mr. E. D. Ashe is paid at the rate of $1,402.72, whilst his salary is only $1,400.00 per annum. He sends in no receipts for superannuation paid during the six months. I should like to get the details of his petty accounts, and, if possible, I would have all parties receiving money to be paid by them in different sums paid by cheque.

I remain,
Your most obedient servant,

(Signed) J. L. McDOUGALL,
Auditor-General.

W. SMITH, Esq.,
Deputy Minister of Marine and Fisheries.

AUDIT OFFICE,
9th July, 1879.

SIR,—I find in examining the accounts and vouchers of your Quebec agent, Mr. Gregory, the cheques do not bear that relationship to the pay lists of steamers and to bills for goods which I think they ought. With regard to the crews of the Dominion steamers, I find that advances for their salaries are made, and sometimes in the name of the person who countersigns the cheques.

I should prefer to have payments for the services of those employed on the Dominion steamers, who are paid through your Quebec agent, made as they are under similar circumstances by your other agents, at the end of each months service for the month's pay, in the name of the official who is to disburse the money. Send, if you can do so conveniently, any changes which have been made by Departmental order in the lighthouse keepers of the Dominion, both as to the persons and salaries.

I have the honor to be, Sir,
Your obodient servant,

(Signed) J. L. McDOUGALL,
Auditor-General.

W. SMITH, Esq.,
Deputy Minister of Marine, &c.

AUDIT OFFICE,
29th September, 1879.

SIR,—I find that the monthly statements on which the bank is repaid the amounts advanced on the letters of credit to Messrs. Gregory & Wells, do not come in regularly. I should like to have, within the first half of a month, the statement for the previous month in each case. There can be nothing in the way of the statement being forwarded to you immediately after the close of the month by your agent.

I have the honor to be, Sir,
Your obedient servant,

(Signed) J. L. McDOUGALL,
Auditor-General.

W. SMITH, Esq.,
Deputy Minister of Marine and Fisheries.

OTTAWA, 10th January, 1879.

SIR,—The agents of this Department at St. John, New Brunswick, and Halifax, Nova Scotia, have in the past drawn one check which the auditor countersigns for the salaries of the light-keepers in the Provinces named. This check is deposited to the credit of the agents of the Department with the Bank of Montreal, and their individual checks issued for payment of the salaries referred to. I have to request that you will inform me whether this mode of payment meets with your approval, or if you require the Auditor to countersign every check. If so, it would be advisable that the requisite instructions for this purpose be given by you to the auditors at St. John and Halifax.

I have the honor to be, Sir,
Your most obedient servant,

(Signed) W. SMITH,
Deputy Minister of Marine, &c.

J. L. McDOUGALL, Esq.,
Auditor-General,
Ottawa.

January 11th, 1879.

SIR,—In reply to your favor of yesterday, I beg to inform you that the cheques should be made to the individual light-keepers, against the letter of credit. I shall instruct the Auditors to observe the above regulations in countersigning.

I have the honor to be, Sir,

Your obedient servant,

(Signed) J. L. McDOUGALL,

Auditor-General.

W. SMITH, Esq.,

Deputy Minister of Marine and Fisheries.

19 Feb 1879
Aug 16 1891
Hoyt 28 1893

Appropriation Accounts for Fiscal Year ended 30th June, 1879.—Continued.

VOTE—GEOLOGICAL SURVEY.

ACCOUNT of sums expended, compared with the sum granted, for the Fiscal Year ended 30th June, 1879, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	$ cts.	$ cts.	$ cts.	$ cts.
Geological Survey..... *a*	50,000 00	49,578 93	421 07	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
JOHN GORMAN,

a Besides the expenditure of $49,578.93 under authority of Vote, there was also expended during the year, the sum of $1,618.72, as shown by the following statement:—

SUMMARY of Receipts and Expenditure during the Year 1878-9.

	$ cts.	$ cts.	$ cts.
EXPENDITURE—			
Salaries paid.....			26,534 00
Explorations, printing, etc.....		26,507 13	
Less received from H. Hartney for Parliamentary copies Report.....		1,315 25	
		25,191 88	
Advances to explorers carried to accounts of 1879-80		3,998 07	
		29,189 95	
Less advances made during 1877-8, included in the above...		4,526 30	
			24,663 65
			51,197 65
RECEIPTS—			
Amount of Parliamentary Vote	50,000 00		
Less refund.....	421 07		
		49,578 93	
Balance on hand and in Bank on 30th June, 1878.....		941 36	
Sundry receipts during the year...		677 32	
Previously short credited by Bank		0 04	
			51,197 65

Copy.

OTTAWA, 14th October, 1879.

SIR,—I notice by your accounts that there was on the 30th June last a balance in your hands of $421.07, for which please send me a cheque, so that I may deposit the amount to the credit of the Receiver-General.

The appropriation for one year cannot be used for expenditure in the next.

Please explain the reason for putting 4 cents at your debit among the warrants.

I have the honor to be, Sir,

Your obedient servant,

(Signed) J. L. McDOUGALL,

Auditor-General.

A. R. C. SELWYN, Esq.,
Superintendent of Geological Survey,
Montreal.

Copy.

GEOLOGICAL SURVEY OF CANADA,
MONTREAL, 16th October, 1879.

SIR,—I am desired by the director to inform you in reply to your letter of the 14th instant, that on the 30th June last, the amount of outstanding payments due by the Geological Survey for contingencies of 1878-79 exceeded the balance of $421.07, in his hands at that date. By referring to the accounts rendered 30th June last you will observe that the balance due the Burland-Desbarats Company alone was $443.60. This balance has since been paid, and will be accounted for in the statements for the current year.

Under the circumstrnces, Mr. Selwyn thinks that the regulation referred to in your letter cannot be considered applicable in this instance.

The four cents which you allude to as occurring in the statement of warrants, is owing to an error by the Bank of Montreal in crediting warrant of 22nd June, 1878, $1,004 70, which should have been $1,004.74, difference of four cents. This difference was afterwards credited to the survey account by the Bank of Montreal, in August.

I have the honor to be, Sir,

Your obedient servant,

(Signed) G. R. GRANT.

J. L. McDOUGALL, Esq.,
Auditor-General.
Ottawa.

Copy.

OTTAWA, 15th October, 1879.

SIR,—In addition to the remarks in my letter of yesterday, I have to make the following suggestions with reference to your accounts:—

Receipts from all sources should be placed to the credit of the Receiver-General.

The vote of Parliament is for the entire expenditure.

You will issue cheques only against your letters of credit for expenditure of every kind, except the pay list salaries, which the bank has been instructed to pay.

The yearly statement should represent exactly the different monthly statements, not merely as to the gross amount, but the details.

E. G.—There are various payments for contingencies to Mr. McFarren of $60 each in the monthly statements, which do not appear on the yearly statement, you making instead charges of the amounts expended from one settlement with him to another.

The same is the case with the accounts of the various persons who make explorations.

Please explain the nature of the settlement with Burland-Desbarats & Co., of their account amounting to $1,643.60, on which there were payments amounting to, as it appears, $1,200.

Advances made in one year should be charged against that year, even when the work is to be done in the next, or settled for then, and the balances should only appear in the next accounts. The vouchers which you sent in should, of course, explain the whole transactions as at present.

I have the honor to be, Sir,

Your obedient servant,

(Signed) J. L. McDOUGALL,

Auditor-General.

A. R. C. Selwyn, Esq.,
Superintendent Geological Survey,
Montreal.

P. S.—To simplify matters, the accountant might be able to pay a visit to Ottawa.

(Sg'd.) J. L. McD.

(Copy.) Ottawa, 21st October, 1879.

Sir,—Please answer my last letter with reference to account of Messrs. Burland, Desbarats & Co.

You had better draw a cheque against your letter of credit for $421.07, the balance in your hands on the 30th June, and place the amount to the credit of the Receiver-General.

I have the honor to be, Sir,

Your obedient servant,

J. L. McDOUGALL,

Auditor-General.

A. R. C. Selwyn, Esq.,
Superintendent of Geological Survey,
Montreal.

(Copy.) Geological Survey of Canada,
Montreal, 22nd October, 1879.

Sir,—Your letter of the 15th October will be laid before Mr. Selwyn immediately on his return to the office. He has been absent on field duty ever since the receipt of your letter, but is expected back again sometime during the present week.

I have the honor to be, Sir,

Your obedient servant,

(Signed) G. R. GRANT.

J. L. McDougall, Esq.,
Auditor-General,
Ottawa.

(Copy.)

GEOLOGICAL SURVEY OF CANADA,
MONTREAL, 23rd October, 1879.

SIR,—I have the honor to inform you, in reply to your letter of the 21st instant, that Mr. Selwyn will not return to Montreal before Tuesday or Wednesday of next week.

I have, however, written informing him that you desire a cheque to be placed to the credit of the Receiver-General for the balance of $421.07 at his (Mr. Selwyn's) credit in the Bank of Montreal on the 30th June last.

Messrs. Burland, Desbarats & Co's. account for $1,643.60 was paid by the following official cheques on the Bank of Montreal :—

October 16th, 1878,	cheque	No. 55	for.....	$200 00
" 31st,	"	67	.....	100 00
February 19th, 1879,	"	114	.....	500 00
April 5th, 1879,	"	130	.....	400 00
July 31st, "	"	20	.....	443 60
				1,643 60

I have the honor to be, Sir,

Your obedient servant,

(Signed) G. R. GRANT.

J. L. MCDOUGALL, Esq.,
Auditor of Public Accounts,
Ottawa, Ont.

(Copy.)

GEOLOGICAL SURVEY OF CANADA,
MONTREAL, 5th November, 1879.

SIR,—I have the honor, by direction of Mr. Selwyn, to enclose official cheque in favor of the Receiver-General for four hundred and twenty-one dollars and seven cents, being the balance at the credit of the Geological Survey in the Bank of Montreal on the 30th June last.

I have the honor to be, Sir,

Your obedient servant,

G. R. GRANT.

J. L. MCDOUGALL, Esq.,
Auditor-General,
Ottawa.

Appropriation Accounts for Fiscal Year ended 30th June, 1879—Continued.

VOTE—INSPECTION OF INSURANCE COMPANIES.

ACCOUNT of sums expended, compared with the sum granted, for the Year ended 30th June, 1879, showing the surplus or deficit upon each sub-head of Vote.

Service.		Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Granted.	More than Granted.
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
To meet expenses in connection with the inspection of Insurance Companies	.....	6,000 00	4,517 16	1,482 84	
Expenditure under Statute 38 Vic., Chap. 20, Sec. 23.					
Salary of Superintendent of Insurance	.....	4,000 00	4,000 00		
Receipts during the year from Insurance Companies	6,134 38				

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,

OFFICE OF THE SUPERINTENDENT OF INSURANCE,

OTTAWA, 15th January, 1880.

SIR,—I have the honor to return herewith the statement of receipts and expenditure of this office for the year ending 30th June, 1879.

Under the Statutes 38 Vic., Chap. 20, Sec. 23, Clause 5, and 40 Vic., Chap. 42, Sec. 24, Clause 4, the Insurance Companies are to contribute annually towards the expenses of this office, amounts in proportion to the premiums received by each in the previous year; but such amounts are not to exceed, for the Fire and Inland Marine Companies, $8,000. The amount in each year is collected by me as instructed by the Minister of Finance. For the year ending 31st March, 1878, this amount was fixed at about 75 per cent of the total expenses of the office for that year, including the salary of the Superintendent of Insurance.

Your obedient servant,

J. B. CHERRIMAN,
Superintendent.

J. L. McDOUGALL,
Auditor-General.

Appropriation Accounts for Fiscal Year ended 30th June, 1879—Continued.

VOTE—SUBSIDIES.

ACCOUNT of sums expended, compared with sums estimated under Statute, for the Year ended 30th June, 1879, showing the surplus or deficit upon each sub-head.

Provinces.	Estimate.	Expenditure.	Less than Estimate.	More than Estimate.
	$ cts.	$ cts.	$ cts.	$ cts.
Ontario	1,196,872 80	1,196,872 80		
Quebec	959,252 80	959,252 80		
Nova Scotia	374,064 88	399,925 85	.....	25,860 97
New Brunswick	432,814 25	431,170 55	1,643 70	
Manitoba	90,000 00	90,000 00		
British Columbia	208,093 56	208,093 56		
Prince Edward Island	159,764 28	157,448 78	2,315 50	
			3,059 20	25,860 97
Total amount estimated under Statute	3,420,862 57			
Total amount of expenditure	.....	3,442,764 34		
Amount over-expended	.....	.....	.....	21,901 77

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
JOHN GORMAN.

Appropriation Accounts for Fiscal Year ended 30th June, 1879—Continued.

VOTE—INDIANS.

ONTARIO AND QUEBEC.

ACCOUNT of sums expended, compared with the sum granted, for the Fiscal Year ended 30th June, 1879, showing the surplus or deficit upon each sub-head of Vote.

	Service.	Grant.	Total Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	Expenditure compared with Grant. More than Granted.
		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
151	For Indians of Quebec	2,200 00	6,200 00	6,200 00		
	" Purchase of seed grain	2,000 00				
	Supply 1878-9. Relief for unforeseen cases of distress amongst the Indians of the Lower St. Lawrence	2,000 00				
152	For purchase of blankets for aged and infirm Indians of Ontario and Quebec	1,600 00	1,600 00	1,600 00		
178	To aid Indian schools in Ontario and Quebec, where most required	5,000 00	5,000 00	5,000 00		
179	To bring up the annuities payable under the Robinson Treaty to the Chippewas of Lakes Huron and Superior, from 96c. to $4 per head	14,000 00	14,000 00	14,000 00		
	Total grant		26,800 00			
	Total expenditure			26,800 00		

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
H. G. DUNLEVIE.

NOTE by the Auditor-General.

These sums were voted as grants to supplement the Indian Fund of Ontario and Quebec, and were transferred to the credit of that Fund.

I have not seen the vouchers for the expenditure from the Indian Fund, and have, therefore, been unable to make an examination of the accounts.

By reference to 41 Vic., cap. 7, sec. 48, it will be observed that these accounts belong to the class which I audit only by the request of the Minister of Finance.

Appropriation Accounts for Fiscal Year ended 30th June, 1879—Continued.

VOTE—INDIANS.

NOVA SCOTIA, NEW BRUNSWICK AND PRINCE EDWARD ISLAND.

ACCOUNT of sums expended, compared with the sum granted, for the Year ended 30th June, 1879, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	$ cts.	$ cts.	$ cts.	$ cts.
153. Indians of Nova Scotia, Relief, &c. ..... *a*	4,500 00	4,502 68	.....	2 68
154. do New Brunswick, Relief, &c..... *b*	4,500 00	4,267 96	232 04	
155. do Prince Edward Island, Relief, &c... ..... *c*	2,000 00	2,006 88	.....	6 88
Total grant.....	11,000 00		232 04	9 56
Total expenditure	.....	10,777 52		
Balance unexpended	.....	.....	222 48	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
H. G. DUNLEVIE.

REMARKS.

(a) Nova Scotia.

	Estimate.		Expenditure.
	$ 916 00	Seed grain	$ 994 91
	443 00	Medical attendance	390 82
	1,194 00	Relief of distress	1,223 09
	1,680 00	Salaries	1,536 69
	267 00	Miscellaneous	357 17
Estimate	$4,500 00		
Over-expended	2 68		
	$4,502 68		$4,502 63

(b) New Brunswick.

	$ 988 00	Seed grain	$1,009 00
	400 00	Medical attendance	403 00
	1,532 00	Relief of distress	1,530 00
	1,330 00	Salaries	1,311 30
	250 00	Miscellaneous	14 66
		Balance unexpended	232 04
Estimate	$4,500 00		$4,500 00

(c) Prince Edward Island.

	$ 433 00	Seed grain (no more grain required),	$ 200 00
	75 00	Medical attendance (greater expenditure than was provided for, owing to poverty and illness)	209 77
	767 00	Relief of distress (do)	975 62
	600 00	Salaries and travelling expenses	510 00
	125 00	Miscellaneous (estimated for as closely as was possible)	111 49
	$2,000 00		
Over-expended	6 88		
	$2,006 88		$2,006 88

Appropriaton Accounts for Fiscal Year ended 30th June, 1879—Continued.

VOTE—INDIANS.

BRITISH COLUMBIA.

ACCOUNT of sums expended, compared with the sum granted, for the Year ended 30th June, 1879, showing the surplus or deficit upon each sub-head of Vote.

Service.		Total Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Granted.	More than Granted.
		$ cts.	$ cts.	$.	$ cts.
Victoria Superintendency, B.C.	*d*	18,240 00	13,870 74	4,369 26	
Fraser do	*e*	18,321 00	18,659 60		338 60
Miscellaneous	*f*	12,000 00	16,001 22		4,001 22
Total grant		48,561 00		4,369 26	4,339 82
Total expenditure			48,531 56		
Balance unexpended				29 44	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
H. G. DUNLEVIE.

REMARKS.

British Columbia.

(*d*) *Victoria.*

$1,000 00	Seed grain	$571 95
1,200 00	Relief of distress	814 85
1,100 00	Medical attendance	1,462 07
1,300 00	Schools	1,327 50
5,140 00	Salaries and general expenses	4,874 50
3,000 00	Travelling expenses	69 33
1,500 00	Miscellaneous	853 53
4,000 00	Surveys	3,897 01
	Balance unexpended	4,369 26
Estimate $18,240 00		$18,240 00

(*e*) *Fraser.*

$4,396 00	Seed grain	$4,659 11
1,500 00	Medical attendance	1,183 49
700 00	Schools	350 00
1,250 00	Travelling expenses	51 50
4,000 00	Surveys	7,120 80
3,560 00	Salaries and general expenses	4,178 71
2,915 00	Relief of distress	1,115 99
Estimate $18,321 00		
Over expended. 338 60		
$18,659 60		$18,659 60

(*f*) *Reserve Commission.*

Supplementary Estimate $12,000 00	Expenses of Commission	$16,001 22
Over expended.. 4,001 22		
$16,001 22		$16,001 22
Over expended. 338 60	Fraser.	
	Victoria, unexpended balance	$4,369 26
do ... 4,001 22	Reserve Commission.	
	Balance unexpended	29 44
$4,339 82		$4,339 82

Note.—The expenditure in British Columbia generally, came to within $29.44 of the amount estimated for, viz.: $62,928.00; it is, however, impossible to give precise reasons for the over or under expenditure in the several items. The expenditure was conducted in British Columbia by the Superintendents, who acted, no doubt, to the best of their ability in each particular case.

Memorandum on the above note by the Auditor-General.

It will be noted that, although the $12,000 item was a separate vote from that which covered the anticipated expenditure on the Victoria and on the Fraser Superintendency, the Department of the Interior treated erroneously the three accounts as different subdivisions of the same vote.

J. L. McDOUGALL.

Appropriation Accounts for Fiscal Year ended 30th June, 1879—Continued.

VOTE—INDIANS.

MANITOBA.

ACCOUNT of sums expended, compared with the sum granted, for the Year ended 30th June, 1879, showing the surplus or deficit upon each sub-head of Vote.

Service.		Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	More than Granted.
		$ cts.	$ cts.	$ cts.	$ cts.
157. Annuities under Treaties Nos. 1 and 2.	g	27,000 00	27,000 00		
158. do do No. 3.....	g	15,640 00	15,129 00	511 00	
159. do do No. 5	g	15,860 00	15,443 43	416 57	
160. Agricultural implements, cattle, seed grain, tools, waggons, ammunition, freighting, &c., furnished under the above-mentioned Treaties Nos. 1 and 2	h	12,950 00	3,274 99	9,675 01	
161. do do No. 3	j	6,410 00	3,119 90	3,290 10	
162. do do No. 5	k	4,890 00	4,642 17	247 83	
163. Provisions for Indians assembled to receive annuities under the above-mentioned Treaties	l	16,500 00	10,028 98	6,471 02	
164. Triennial supply of clothing under the above Treaties.....	m	2,200 00	2,152 99	47 01	
Total grant,.....		101,450 00			
Total expenditure.		.....	80,791 46		
Balance unexpended.....		.....	.....	20,658 54	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
H. G. DUNLEVIE.

REMARKS.

(g) MANITOBA.

Estimate.		Expenditure.
$27,000 00	Annuities Nos. 1 and 2 (wholly expended)...	27,000 00
15,640 00	do No. 3 } The number estimated for exceeded the number who presented themselves for payment.....	15,129 00
15,860 00	do No. 5 }	15,443 00

REMARKS—*Continued.*

(*h*) *Treaties Nos.* 1 *and* 2.

Estimate.		Expenditure.
$4,150 00	Implements	2,088 95
4,000 00	Cattle ..... } Agents generally reported that	
500 00	Tools ..... } no more cattle, tools or implements were wanted.	
1,500 00	Seed grain (not required).	
800 00	Waggons (not purchased).	
1,000 00	Ammunition, &c.....	1,186 04
1,000 00	Freighting (none required).	
	Balance unexpended.....	9,675 01
Estimate...$12,950 00		$12,950 00

(*j*) *Treaty No.* 3.

$1,110 00	Implements (no more required).....	$ 46 03
1,000 00	Cattle (Expenditure kept as near Estimate as possible).....	1,013 57
300 00	Tools (none required).	
1,000 00	Seed grain (Indians generally able to supply themselves).....	6 00
1,500 00	Ammunition and twine.....	1,658 58
1,500 00	Freighting(Expenditure small because of the limited purchase of supplies).....	395 72
	Balance unexpended.....	3,290 10
Estimate... $6,410 00		$6,410 00

(*k*) *Treaty No.* 5.

$1,090 00	Implements	$ 407 20
1,000 00	Cattle	3,106 55
300 00	Tools ..... } No tools or seed grain required.	
1,000 00	Seed grain. }	
500 00	Ammunition.....	599 25
1,000 00	Freighting.....	529 17
	Balance unexpended.....	247 83
Estimate... $4,890 00		$4,890 00

(*l*) *Provisions.*

$16,500 00		$10,028 98
	Estimated to feed 11,000 persons for three days, at 50cts per capita.	The appointment of local agents in Manitoba has rendered unnecessary the assembling of large bodies of Indians from distant places at a central point to receive their Annuities, and as they are now paid mostly on their Reserves, it is no longer necessary to provision them for their homeward journey.
	Balance unexpended.....	6,471 02
Estimate...$16,500 00		$16,500 00

(*m*) *Clothing.*

$2,200 00	Of this estimated sum the expenditure was....	$2,152 99
	Balance unexpended.....	47 01
$2,200 00		$2,200 00

Appropriation Accounts for Fiscal Year ended 30th June, 1879—Continued.

VOTE—INDIANS.

SIOUX OF THE LITTLE SASKATCHEWAN.

ACCOUNT of sums expended, compared with the sum granted, for the Year ended 30th June, 1879, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Total Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Granted.	More than Granted.
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
165. Purchase of agricultural implements, seed grain, tools, and salary of an Agent residing on their Reserve..... *n*	.....	2,600 00	2,373 39	226 61	
MANITOBA SUPERINTENDENCY.					
166. General expenses, Manitoba Superintendency	18,300 00				
Supplementary, further amount required in Manitoba and North-West *o*	1,000 00				
		19,300 00	18,857 64	442 36	
167, Salaries of school teachers and cost of school buildings..... *p*	.....	5,000 00	1,163 33	3,836 67	
Total grant.....	.....	26,900 00			
Total expenditure.....	.....	.....	22,394 36		
Balance unexpended.....	.....	.....	.....	4,505 64	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
H. G. DUNLEVIE.

REMARKS.

(*n*) Sioux on Little Saskatchewan.

Estimate.		Expenditure.
$2,600 00	The requirements of this Band were fully met by an actual expenditure of.....	$2,373 39
	Leaving unexpended.....	226 61
$2,600 00		$2,600 00

(*o*) General Expenses.

$10,800 00	Salaries (increases to salaries not provided for in Estimate).....	$11,584 08
1,000 00	Medical attendance (simple medicines and vaccine only needed).....	190 34
3,000 00	Travelling expenses (additional cost of inspection of Agencies).....	3,866 76
2,000 00	Rent (a greater number of Agencies provided for than were established)	958 33
1,000 00	Fuel (not so much required as was anticipated).....	200 00
500 00	Furniture (do do)	69 53
1,000 00	Miscellaneous (contingent expenses not provided for).....	1,988 60
	Balance unexpended.....	442 36
$19,300 00		$19,300 00

(*p*) Schools.

$3,000 00	Teachers' salaries; 10 at $300; (only 7 employed, at an annual salary of $149.09).....	$1,043 62
2,000 00	Erection of buildings; (books, &c., purchased; no school buildings erected).....	119 71
	Balance unexpended.....	3,836 67
$5,000 00		$5,000 00

Appropriation Accounts for Fiscal Year ended 30th June, 1879—Continued.

VOTE—INDIANS.

NORTH-WEST.

ACCOUNT of sums expended, compared with the sum granted, for the Year ended 30th June, 1879, showing the surplus or deficit upon each sub-head of Vote.

	Service.		Grant.	Total Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	Expenditure compared with Grant. More than Granted.
			$	$	$ cts.	$ cts.	$ cts.
168	Annuities under Treaty No. 4	q	32,300				
	Suppty, 1878-9. Further Annuities under Treaty No. 4..		7,265	39,565	39,565 00		
169	Annuities under Treaty No. 6		40,050				
	Suppty, 1878-9 Further Annuities under Treaty No. 6.....		17,945	57,995	57,995 00		
170	Annuities under Treaty No. 7.....		33,050				
	Suppty, 1878-9. Further Annuities under Treaty No. 7.....		3,601	36,651	36,651 00		
171	Agricultural implements, cattle, etc., under Treaties Nos. 4, 6 and 7	r	38,000				
	Suppty, 1878-9. Further expenditure for agricultural implements, etc., owing to Indians desiring to commence cultivation of the soil.....		20,000	58,000	57,597 83	402 17	
172	Provisions for Indians assembled to receive Annuities under Treaties 4, 6 and 7	s	37,000				
	Suppty, 1878-9. For provisions in consequence of threatened famine.....		10,000	47,000	43,643 41	3,356 59	
173	Ammunition, twine and rifles, (Treaties Nos 4, 6 and 7)...	t	7,000	7,000	6,775 44	224 56	
174	Sioux at Qu'Appelle.....	u	.....	1,000	606 41	393 59	
175	Surveys for Indian Reserves in North-West...	v	.....	35,000	31,694 85	3,305 15	
176	General expenses of the North-West Superintendency.....	w	18,500				
	Miscellaneous..		4,000				
	Suppty, 1878-9. For salaries of Instructors of Farming for 1878-9		2,000	24,500	24,386 67	113 33	
177	Salaries of School Teachers, etc...	x	.....	7,000	1,116 78	5,883 22	
	Total grant.....		.....	313,711			
	Total expenditure.....		.....	.....	300,032 39		
	Balance unexpended.....		.....	.....	.....	13,678 61	

I certify that this account has been examined under my directions and is correct.

Examined,
H. G. DUNLEVIE.

J. L. McDOUGALL,
Auditor-General.

(q) North-West.

	Estimate.		Expenditure
Original	$32,300 00	Treaty No. 4.	
Supplementary	7,265 00	The whole expended	$39,565 00
Original	40,050 00	Treaty No. 6.	
Supplementary	17,945 00	The whole expended	57,995 00
Original	33,050 00	Treaty No. 7.	
Supplementary	3,601 00	The whole expended	36,651 00

Treaty No. 4.

The annuities actually paid fell below the original estimate, being only	$29,915 00
but 1,138 Indians claimed and received arrears for 1874-5-6-7, amounting to	9,650 00
	$39,565 00

Treaty No. 6.

In this, as in the case of Treaty No. 4, the original estimate was somewhat in excess of the sum required for the payment of annuities, which amounted to	$35,410 00
but arrears were paid to 2,232 Indians who were absent from the payments of 1876 and 1877; those arrears amounted to	22,585 00
	$57,995 00

Treaty No. 7.

For Treaty No. 7, the original estimate was very close, the amount paid for the year's annuity being	$31,395 00
to which had to be added a payment of $12 each to 438 Indians who were absent when the Treaty was negociated in 1877	5,256 00
	$36,651 00

(r) North-West.

Estimate.		Expenditure.
$ 3,000 00	Cattle and Implements, No. 4	$ 2,783 41
8,000 00	do do 6	27,490 67
27,000 00	do do 7	27,323 75

To the $38,000 estimated for as above was added a supplemental sum of $20,000 (See Schedule "A." of the last Supply Bill), granted for "further expenditure for implements, cattle, etc., under Treaties 4, 6, 7." It was, however, found that the whole of that sum could be profitably expended for the Indians under Treaty 6, who were reported to be in a condition to avail themselves of Treaty obligations in the matter of being supplied with implements of husbandry and seed. The sum of $555 was expended in paying for the instruction of Indians of Treaty No. 6, and of the whole vote of $58,000, there remains unexpended $402.17.

(s) *Provisions for Treaties*, 4, 6, 7.

$37,000 00

In addition to this estimate, supplemental grants of $2,000 and $10,000 respectively were voted—the first being for the purchase of provisions to be used during seed time; the last to provide food for starving Indians; the whole vote being thus raised to $49,000, of which about $15,209.35 was expended in providing food for destitute and starving Indians, and $28,434.06 in purchasing provisions to be used during Treaty payments; for the Sioux and seed time, leaving unexpended of the whole grant $5,356.59.

(t) North-West.

Estimate.		Expenditure.
$7,000 00	Ammunition for No. 4	$1,405 40
	Twine and rifles " 6	1,485 43
	Treaties 4, 6 and 7 for No. 7	3,106 00
	Freighting	778 61
	Balance unexpended	224 56
Estimate..... $7,000 00		$7,000 00

The treaty obligations authorize an expenditure of $1,500 per annum in Treaties 4 and 6, and $2,000 in Treaty 7; the $3,106, as expended under Treaty 7, includes $1,000 spent for 50 rifles, as provided for in that treaty.

(u) *Sioux at Qu'Appelle.*

Estimate.	Expenditure.
$1,000 00	$1,000 00

The whole of this grant was expended, although a balance of $393.59 appears in the Public Accounts as unexpended. The returns from Agent McDonald, to whom was entrusted the expenditure of $1,000 (part of which was for the Sioux), not having reached this Department in time to be included in the published statement, and, as it was believed that the accountable cash given to Agent McDonald would be spent for food supplies, the whole $1,000, less $226.75, refunded, was charged to and appears in the provision account.

(v) Surveys.

Estimate.	Expenditure.
$35,000 00	$31,694 85

The estimate was as close as was possible under the circumstances.

(w) General Expenses.

Original. $8,800 00			
Suppty .. 4,000 00			
	$12,800 00	Salaries and wages (1)	$11,861 15
	1,500 00	Medical attendance (2)	2,812 20
	2,000 00	Relief of distress (3)	Nothing.
	4,000 00	Travelling expenses (4)	3,020 20
	2,200 00	Miscellaneous (5)	4,163 42
Suppty	2,000 00	Salaries to farming instructors (6)	2,529 70
		Balance unexpended	113 33
Estimate	$24,500 00		$24,500 00

Item 1. Estimated as closely as was possible under the circumstances.
" 2. Estimate exceeded in consequence of an unforeseen payment of $1,518.78 to the North-West Mounted Police for medicine, distributed from the stores for the force, to Indians requiring treatment.
" 3. The expenditure for relief all charged to "provisions."
" 4. Estimated as closely as possible.
" 5. Exceeded in consequence of $1,362.65 of commission paid Baker & Co. and Bank of Montreal, for transmission of funds to pay annuities of Treaty No. 7, with sundry other unforeseen charges.
" 6. Estimated as closely as possible.

(*x*) Schools.

	Estimate.		Expenditure.
No. 4.	$3,000 00	Salaries of Teachers.....	$546 00
" 6.	3,000 00	do	522 00
" 7.	1,000 00	do	Nothing.
		Books for Treaty 4	48 78
		Balance unexpended.....	5,883 22
Estimate.....	$7,000 00		$7,000 00

The only reason which can be assigned for the small expenditure for Treaties 4 and 6 is the difficulty experienced in getting in the School Returns on which the salaries are paid, owing, it is presumed, to the remote localities in which the schools are established. No school system has yet been commenced in Treaty No. 7.

ROBT. SINCLAIR,
Accountant, Indian Affairs.

The Auditor-General,
Ottawa.

22nd December, 1879.

Appropriation Accounts for Fiscal Year ended 30th June, 1879—Continued.

INDIANS—*Concluded.*

SUMMARY of Expenditure for the Fiscal Year ended 30th June, 1879.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	$ cts.	$ cts.	$ cts.	$ cts.
Indians of Ontario and Quebec	26,800 00	26,800 00		
do New Brunswick, Nova Scotia and Prince Edward Island	11,000 00	10,777 52	222 48	
do British Columbia	48,561 00	48,531 56	29 44	
do Manitoba	101,450 00	80,791 46	20,658 54	
Sioux on Little Saskatchewan	2,600 00	2,373 39	226 61	
Manitoba Superintendency	24 300 00	20,020 97	4,279 03	
Indians of the North-West	313,711 00	300,032 39	13,678 61	
Total grant	528,422 00			
Total expenditure	.....	489,327 29		
Balance unexpended	.....	.....	39,094 71	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
H. G. DUNLEVIE.

Appropriation Accounts for Fiscal Year ended 30th June, 1879—Continued.

VOTE—NORTH-WEST MOUNTED POLICE.

ACCOUNT of sums expended, compared with the sum granted, for the Year ended 30th June, 1879, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Supplementary Grant.	Total Grant.	Expenditure.	Expenditure compared with Grant.	
					Less than Granted.	More than Granted.
	$	$	$	$ cts.	$ cts.	$ cts.
Pay to force, including staff	119,000	4,500	126,000	125,774 49	225 51	
Extra pay to farmers and artisans.	2,500					
Rations	46,000	1,500	47,500	47,296 89	203 11	
Forage	54,000	.....	54,000	49,553 75	4,446 25	
Fuel and light	6,000	3,500	9,500	9,405 78	94 22	
Clothing	22,000	2,500	24,500	24,114 33	385 67	
Repairs, renewals, replacement of horses, arms and ammunition.	13,500	6,000	19,500	21,852 95	.....	2,352 95
Miscellaneous stores	6,000	.....	6,000	5,406 08	593 92	
Medicines and medical comforts	2,000	500	2,500	2,597 18	.....	97 18
Books and stationery	1,000	2,200	3,200	3,116 32	83 68	
Transport and freight charges, guides, teamsters and laborers.	25,000	20,300	45,300	52,508 01	.....	7,208 01
Contingencies	9,000	.....	9,000	3,197 99	5,802 01	
	306,000	* 41,000	347,000	.....	11,834 37	9,658 14
Total expenditure	.....	.....	.....	344,823 77		
Unexpended balance	.....	.....	.....	.....	2,176 23	

* I assume, with reference to this Supplementary Grant, as in other cases where a grant is not sub-divided, that the Accounting Department has a right to make such sub-division as may appear suitable to it.

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
H. G. DUNLEVIE.

DEPARTMENT OF THE INTERIOR,

NORTH-WEST MOUNTED POLICE BRANCH,

OTTAWA, 29th January, 1880.

SIR,—I have the honor to acknowledge the receipt of your letter of the 26th inst., transmitting a comparative statement of the appropriation and expenditure in connection with the North-West Mounted Police service for the year ended 30th June, 1879, and requesting explanation as to the cause of the surplus or deficit upon each sub-head.

The sub-division for the pay of the force and extra pay to farmers and artizans, shows an expenditure of $225.51 less than the appropriation.

The sub division for rations shows an expenditure of $203.11 less than the appropriation.

The sub-division for fuel and light shows an expenditure of $94.22 less than the appropriation.

The sub-division for clothing shows an expenditure of $385.67 less than the appropriation.

The sub-division for miscellaneous stores shows an expenditure of $593.92 less than the appropriation.

The sub-division for books and stationery shows an expenditure of $83.68 less than the appropriation.

These small unexpended balances, I presume, do not require explanation, as in a service such as the North-West Mounted Police it is impossible to estimate exactly the requirements of the force twelve months in advance.

The sub-division for forage shows an expenditure less than the appropriation of $4,446.25. This was the result of a reduction in the prices of oats and hay as compared with previous years.

The sub-division for contingencies shows an expenditure less than the appropriation of $5,802.01. A large sum has always been placed in the estimates of the Mounted Police for contingencies, but when possible the amounts paid from that sub-division of the appropriation have been charged to the classification to which they properly belong, the result of this being that in the estimates for the present fiscal year the sum of only $3,000 has been asked for contingencies instead of $9,000 as in previous years.

The comparative statement shows an excess of the expenditure over the appropriation in three sub-divisions, viz.: repairs, renewals, replacement of horses, arms and ammunition, $2,352.95; medicines and medical comforts, $97.18; transport and freight charges, guides, teamsters and laborers, $7,208.01.

These items of over expenditure were caused partly by the charging thereto of items paid from the unexpended balance of contingencies, and partly by the requirements of the service unforeseen when the estimates were prepared.

I have the honor to be,

Sir,

Your obedient servant,

FRED. WHITE,

For the Deputy Minister of the Interior

Appropriation Accounts for Fiscal Year ended 30th June, 1879—Continued.

VOTE—MISCELLANEOUS.

ACCOUNT of sums expended, compared with the sum granted, for the Year ended 30th June, 1879, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Supplementary Grant.	Total Grant.	Expenditure.	Expenditure compared with Grant.	
					Less than Granted.	More than Granted.
	$ cts.	$ cts.	$ cts	$ cts.	$ cts.	$ cts.
Canada Gazette..... *a*	.....	.....	4,000 00	3,434 24	565 76	
Miscellaneous Printing..... *b*	10,000 00	3,000 00	13,000 00	13,000 00		
Unforeseen Expenses; expenditure thereof to be under Order-in-Council, and a detailed statement to be laid before Parliament during the first 15 days of the next Session..	.....	.....	50,000 00	19,473 37	30,526 63	
Commutation in lieu of remission of duties on articles imported for the use of the Army and Navy..... .... *c*	.....	.....	12,000 00	2,046 48	9,953 52	
For the expenses of Government in the North-West Territories. *d*	.....	.....	17,000 00	10,598 97	6,401 03	
For the expenses of Government in the District of Keewatin.... *e*	.....	.....	5,000 00	1,380 99	3,619 01	
For the construction of Barracks in the North-West Territories. *f*	.....	.....	15,000 00	14,305 01	694 99	
To pay to Hon. T. W. Anglin, salary attached to office of Speaker of House of Commons, from 1st Oct, 1878, to 12th Feb., 1879.....	.....	1,476 19	1,476 19	1,476 19		
To pay for 350 copies of Parliamentary Companion	.....	700 00	700 00	700 00		
To pay T. D. Harington, Esq., late Deputy Receiver-General, gratuity on his retirement, after 47 years' service, through the abolition of his office	.....	800 00	800 00	800 00		
To pay for proportionate cost of testimonial to be presented to His Excellency M. Delfosse, for services on the Halifax Commission (remainder to be paid by the United States and Newfoundland	.....	2,389 05	2,389 05	2,389 05		
To pay for expenses incurred in connection with the arrival at Halifax of His Excellency the Governor-General and Her Royal Highness Princess Louise, and train-hire between Halifax and Ottawa..... *h*	.....	7,000 00	7,000 00	7,443 17	.....	443 17
To pay expenditure incurred on account of Special Trade Mission to France and Spain	.....	11,000 00	11,000 00	9,234 70	1,765 30	
To pay F. X. Prieur, late Director of Penitentiaries, expenses incurred by him on his removal from St. Vincent de Paul to Ottawa.....	.....	500 00	500 00	500 00		

Appropriation Accounts for Fiscal Year ended 30th June, 1879—Continued.

VOTE—MISCELLANEOUS—*Continued.*

ACCOUNT of sums expended, compared with the sum granted, for the Year ended 30th June, 1879, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Supplementary Grant.	Total Grant.	Expenditure.	Expenditure compared with Grant.	
					Less than Granted.	More than Granted.
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Brought forward.....	.....	.....	139,865 24	86,782 17	53,526 24	443 17
To pay Sheriff of Montreal for services as Commissioner in issuing and refusing licenses to carry arms under Better Prevention of Crimes Act.....	.....	100 00	100 00	100 00		
Total grant.....	.....	.....	139,965 24	.....	53,526 24	443 17
Total expenditure.....	.....	.....	.....	86,882 17		
Balance unexpended.....	.....	.....	.....	.....	53,083 07	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
JOHN GORMAN.

REMARKS.

a. As neither the extent nor the circulation of the *Canada Gazette* can be foreseen, the estimate can only be approximate.

b. This grant was paid over to the Accountant of the House of Commons, and no statement of expenditure, nor vouchers, have been furnished by him.

Note by the Commissioner of Customs.

c. The practice has heretofore been to charge against this Vote, not only the Commutation Allowances in lieu of return duties, but all refunds to the Army and Navy as well. In this year's account only the Commutation Allowances have been so charged, while all refunds have gone to account of Customs Returned Duties.

(Signed) J. JOHNSON,
Commissioner.

d, e, f. (Copy.)

Memo.

DEPARTMENT OF THE INTERIOR,
OTTAWA, 16th January, 1880.

In reply to the Auditor-General's enquiry, why certain moneys, part of the appropriations of this Department for Government of the North-West Territories, Government of the District of Keewatin, and expenditure upon Mounted Police Barracks, remained unexpended at the close of the last financial year, the undersigned begs to remark:—

1. With regard to the balance remaining on account of Government of the North-West, there were certain services estimated for, but for which no expenditure was incurred: as, for instance, aid to schools and improvement of roads, and bridges and ferries.

2. The award of the Arbitrators, in the matter of the Western Boundary of the Province of Ontario, affecting, as it did, really all that portion of Keewatin in which the expenditures estimated for under that head were required, prevented such expenditure from being made for the time; and the confirmation of the decision of the Arbitrators is still pending.

3. The sum of $15,000 was estimated for to build Mounted Police Barracks, and $694.99 is simply the unexpended balance of that sum, which was not required.

(Signed) J. S. DENNIS,
Deputy of the Minister of the Interior.

h. This excess was authorized by Order-in-Council of 11th July, and should be charged to Unforeseen Expenses.

Appropriation Accounts for Fiscal Year ended 30th June, 1879.—Continued.

CHARGES ON REVENUE.

VOTE—CUSTOMS.

Comparative Statement.

Provinces.	Appropriation.			Expenditure.		
	Original.	Supplementary.	Total.	Total.	More than Appropriation.	Less than Appropriation.
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Ontario	216,383 00	7,430 00	223,813 00	223,897 39	84 39	.....
Quebec	200,445 00	6,690 00	207,135 00	202,753 30	.....	4,381 70
New Brunswick	93,195 00	1,290 00	94,485 00	96,339 68	1,854 68	.....
Nova Scotia	105,635 00	1,150 00	106,785 00	107,338 01	553 01	.....
Manitoba and North-West Territories	12,450 00	1,000 00	13,450 00	12,551 66 1,975 06	1,076 72	.....
British Columbia	22,308 00	.....	22,308 00	21 055 70	.....	1,252 30
Prince Edward Island	24,420 00	180 00	24,600 00	24,304 12	.....	295 88
Inspection	16,000 00	.....	16,000 00	15,218 52	.....	781 48
Miscellaneous	15,000 00	.....	15,000 00	14,277 85	.....	722 15
Total	705,836 00	17,740 00	723,576 00	719,711 29	3,568 80	7,433 51
Unexpended Balance	.....	.....	.....	.....	.....	3,864 71

Outside Service.

Ports.	Salaries.	Contingencies.
Ontario.	$ cts.	$ cts.
Amherstburg	3,125 00	196 52
Belleville	2,200 00	527 62
Brantford	2,866 66	585 52
Brighton	600 00	154 91
Brockville	3,200 00	601 22
Burwell	675 00	23 00
Chatham	2,800 00	294 96
Clifton	9,811 83	2,741 34
Collingwood	966 66	35 46
Cobourg	2,200 00	198 73
Colborne	800 00	18 74
Cornwall	1,326 07	88 30
Cramahe	400 00	146 57
Darlington	1,750 00	162 55
Dover	875 00	58 14
Dundas	1,000 00	131 40
Dunnville	1,400 00	60 75
Elgin	200 00	.....
Fort Erie	4,500 00	387 40
Galt	800 00	74 79

Appropriation Accounts for Fiscal Year ended 30th June, 1879—Continued.

CHARGES ON REVENUE.—*Continued.*

Outside Service—*Continued.*

Ports.	Salaries.	Contingencies.
	$ cts.	$ cts.
Ontario—Continued.		
Gananoque	900 00	1,026 05
Goderich	1,700 00	82 55
Guelph	2,993 28	441 67
Hamilton	17,393 14	3,010 08
Hope	2,550 00	229 19
Kincardine	424 15	35 81
Kingston	11,550 00	1,459 05
Kingsville	500 00	36 75
Lindsay	1,000 00	147 21
London	9,891 64	1,970 67
Morrisburg	1,120 00	162 81
Napanee	1,900 00	235 98
Newcastle	700 00	20 00
Niagara	1,300 00	141 45
Oakville	1,600 00	232 86
Oshawa	1,350 00	88 71
Ottawa	9,170 83	1,911 88
Owen Sound	1,000 00	40 00
Paris	1,000 00	49 30
Penetanguishene	700 00	4 67
Peterborough	1,000 00	157 88
Picton	1,500 00	200 16
Prescott	4,700 00	1,213 30
Prince Arthur's Landing	1,900 00	24 17
Rowan	500 00	115 13
St. Catharines	3,400 00	319 58
Sarnia	4,458 32	537 97
Saugeen	300 00	41 40
Sault Ste. Marie	3,050 00	384 96
Stanley	450 00	44 51
Stratford	2,600 00	250 27
Toronto	42,750 00	9,718 93
Trenton	500 00	84 70
Wallaceburg	1,400 00	145 00
Whitby	1,623 39	150 93
Windsor	9,569 50	491 89
Woodstock	1,500 00	49 62
St. Thomas	583 33	128 58
Total	$192,023 80	$31,873 59
Quebec.		
Clarenceville	600 00	284 00
Coaticook	4,700 00	620 72
Dundee	1,633 33	128 25
Frelighsburg	850 00	81 58
Gaspé	2,118 77	255 23
Hemmingford	1,100 00	80 00
Lacolle	824 99	108 00
Magdalen Islands	1,400 00	191 63

Appropriation Accounts for Fiscal Year ended 30th June, 1879—Continued.

CHARGES ON REVENUE—*Continued.*

Outside Service—*Continued.*

Ports.	Salaries.	Contingencies.
	$ cts.	$ cts.
Brought forward		
Quebec—Concluded.		
Montreal	78,069 47	35,653 79
New Carlisle	3,100 00	177 44
Percé	1,087 50	69 75
Potton	1,433 33	165 37
Quebec	35,556 66	15,900 95
Rimouski	650 00	79 57
Russelltown	1,100 00	142 25
St. Armand	1,600 00	77 61
St. Hyacinthe	291 07	111 60
St. Johns	3,400 00	534 25
Sherbrooke	1,500 00	147 59
Sorel	500 00	60 00
Stanstead	3,600 00	186 72
Sutton	1,300 00	68 82
Three Rivers	1,000 00	213 06
Total	$147,415 12	$55,338 18
New Brunswick.		
Bathurst	2,100 00	150 36
Baie Verte	400 00	4 39
Campo Bello	1,100 00	146 38
Caraquet	800 00	218 33
Chatham	4,000 00	113 82
Dalhousie	2,360 00	118 00
Dorchester	1,100 00	56 33
Fredericton	3,555 00	737 77
Grand Falls	1,583 31	37 59
Hillsboro'	1,900 00	7 76
Moncton	1,600 00	29 80
McAdam's Junction	1,600 00	115 63
Newcastle	3,200 00	24 62
Richibucto	3,160 00	128 04
Sackville	1,000 00	79 24
Shediac	1,180 00	106 67
Shippegan	660 00	31 73
St. Andrews	2,950 00	326 57
St. George	1,050 00	74 17
St. John	43,108 27	6,348 44
St. Stephen	4,862 77	480 69
West Isles	700 00	.....
Woodstock	2,700 00	334 00
Total	86,669 35	9,670 33

Appropriation Accounts for Fiscal Year ended 30th June, 1879.—Continued.

CHARGES ON REVENUE—*Continued.*

OUTSIDE SERVICE—*Concluded.*

Ports.	Salaries.	Contingencies.
	$ cts.	$ cts.
Nova Scotia.		
Amherst	3,230 00	30 70
Annapolis	1,310 00	63 17
Antigonish	1,600 00	89 21
Arichat	2,040 00	7 76
Baddeck	2,100 00	.....
Barrington	817 50	105 62
Bridgetown	920 00	.....
Cornwallis	2,020 00	57 13
Digby	1,980 00	132 34
Guysboro'	1,764 16	108 45
Halifax	50,779 99	7,897 18
Liverpool	1,500 00	100 66
Lockport	600 00	.....
Londonderry	660 00	4 64
Lunenburg	2,100 82	544 75
Margaretsville	800 00	7 20
North Sydney	1,893 33	387 39
Parrsboro'	1,000 00	58 00
Pictou	5,600 00	429 81
Port Hawkesbury	300 00	3 61
Port Hood	710 00	7 09
Port Medway	500 00	3 80
Shelburne	550 00	10 06
Sydney	2,860 00	.....
Truro	995 00	177 59
Weymouth	1,500 00	76 58
Windsor	2,510 00	25 18
Yarmouth	4,030 83	338 46
Total	96,671 63	10,666 38
Manitoba.		
Winnipeg	8,050 00	4,501 66
North-West Territories	.....	1,975 06
British Columbia.		
Victoria	18,769 04	2,286 66
Prince Edward Island.		
Charlottetown	16,096 66	3,118 27
Summerside	4,590 00	499 19
Total	20,686 66	3,617 46
Inspection of Ports	8,000 00	7,218 52
Contingencies of Head Office, &c.	.....	14,277 85

REMARKS.

In presenting the foregoing Summary Statement of Customs outside expenditure compared with the appropriations for same, I have the honour to state that as the difference between the two is so small, only amounting to about one half of one per cent., it would be very difficult to point out in detail wherein the precise variations occurred, or the causes therefor. As a general explanation, it may be said that the changes in the tariff made during the year necessitated a considerably increased expenditure, for the purpose of providing the various ports with appliances for the proper carrying out of its provisions, and with new books, forms, blanks, etc., of an unknown value at the time of the supplementary vote, which included a probable approximate amount, for that purpose was asked for, and which, in the aggregate, has exceeded the expectation.

On the other hand, savings have been effected at various ports not then deemed certain.

The variations have, to a great extent, occurred at the larger ports, where, in point of fact, the expenditure necessarily fluctuates according to ever occurring exigencies that cannot be wholly guarded against in advance, depending in a great measure on the length of the season of open navigatien and on the volume of trade.

At Montreal and Quebec, savings have been effected, while at Halifax and St. John there has been an increase, to some extent due to the winter traffic *via* Halifax.

In the North-West Territories, the expenditure is a percentage on the collections, and collections having been greater than anticipated, the expenditure, in proportion, has exceeded the estimates. From the more distant provinces vouchers are sometimes late in arriving, and are consequently not charged in the accounts of the year in which the expenditure may have been made.

There does not appear to be any exceptional items of variation during the year; only such as are liable to occur any year, notwithstanding the greatest care in preparing the estimates and in controlling the expenditure.

J. JOHNSON.
Commissioner.

CUSTOMS DEPARTMENT,
OTTAWA, 9th January, 1880.

Copy

INLAND REVENUE DEPARTMENT,

OTTAWA, 8th December, 1879.

SIR,—In reply to your request to be informed as to the causes affecting the discrepancy between the expenditure of this Department in its various services and the amount estimated therefor, I have the honour to state that the estimates for contingencies are made *en bloc* for each branch of the service, based, of course, upon details furnished by past experience, and increased or decreased as the Department has reason to believe such increased or decreased expenditure is likely to be demanded by the anticipated exigencies of the service.

It has been the constant aim of the Department: 1st. To limit its demands upon the Treasury within its anticipated actual requirements; and 2nd. To keep its actual expenditure within the sum voted by Parliament.

The only reason that can be assigned for the one not having overtaken the other is, that the Department has exercised great vigilence in the direction of restraining any expenditure on the part of its officials which was not considered essential.

There are but two services admitting of explanation on more specific grounds than the foregoing, viz.: "Cullers" and "Weights and Measures."

The discrepancy in the former is due to the great falling off in the quantity of lumber finding its way to Quebec; partly on account of the recent depression in the lumber trade, and partly owing to a change in its character.

That under the second head arises from the fact that when the present Government acceded to office, the Weights and Measures Act was not working in a manner that was deemed satisfactory, and pending radical legislative changes, many Deputy Inspectors were instructed to discontinue their inspection, or to limit them within very restricted areas; by which cause a considerable sum, which would otherwise have been required, was saved.

Trusting these explanations may meet your requirements,

I have the honor to be, Sir,

Your obedient servant,

(Signed) E. MIALL, JR.

Assistant Commissioner.

Appropriation Accounts for Fiscal Year ended 30th June, 1879—Continued.

COLLECTION OF REVENUE.

VOTE—EXCISE.

ACCOUNT of sums expended, compared with the sum granted, for the Year ended 30th June, 1879, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Supplementary.	Total Grant.	Expenditure.	Expenditure compared with Grant.	
					Less than Granted.	More than Granted.
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Salaries of Officers and Inspectors of Excise (see Subsidiary Statements)	.....	.....	174,040 00	172,882 81	1,157 19	
Travelling expenses, rent, fuel, stationery, &c	.....	.....	40,000 00	31,306 80	8,693 20	
Preventive Service	5,500 00	800 00	6,300 00	5,186 62	1,113 38	
To pay Collectors of Customs allowance on duties collected by them	.....	.....	2,000 00	1,688 48	311 52	
Total grant	.....	.....	222,340 00			
Total expenditure	.....	.....	.....	211,064 71		
Balance unexpended	.....	.....	.....	.....	11,275 29	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General

Examined,
H. G. DUNLEVIE.

Appropriation Accounts for Fiscal Year ended 30th June, 1879—Continued.

COLLECTION OF REVENUES—*Continued.*

VOTE—EXCISE.

ACCOUNT of sums expended, compared with the sum granted, on account of Salaries, for the Year ended 30th June, 1879, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
SALARIES OF OFFICERS.	$ cts.	$ cts.	$ cts.	$ cts.
Province of Ontario ..... *a*	98,800 00	98,501 15	298 85	
do Quebec ..... *b*	30,200 00	29,653 66	546 34	
do New Brunswick ..... *c*	7,200 00	7,199 96	0 04	
do Nova Scotia ..... *d*	7,340 00	6,373 20	966 80	
do Manitoba ..... *e*	1,000 00	1,900 00	.....	900 00
do British Columbia ..... *f*	2,800 00	3,380 00	.....	580 00
do Prince Edward Island ..... *g*	1,900 00	1,874 92	25 08	
Inspection ..... *h*	24,800 00	23,999 92	800 08	
Total grant	174,040 00			
Total expenditure	.....	172,882 81		
Balance unexpended	.....	.....	1,157 19	
(*a*) PROVINCE OF ONTARIO.				
Algoma	600 00	600 00		
Belleville	3,900 00	3,256 96	643 04	
Cobourg	1,900 00	1,900 00		
Collingwood	800 00	800 00		
Cornwall	600 00	600 00		
Goderich	3,950 00	3,850 00	100 00	
Guelph	12,200 00	11,900 00	300 00	
Hamilton	8,400 00	8,866 46	.....	466 46
Kingston	3,400 00	4,844 55	.....	1,444 55
London	8,900 00	8,600 00	300 00	
Ottawa	3,400 00	3,392 83	7 17	
Paris	5,200 00	4,783 31	416 69	
Perth	700 00	700 00		
Peterborough	1,300 00	700 55	599 45	
Prescott	5,300 00	5,600 00	.....	300 00
Sarnia	2,850 00	2,750 00	100 00	
St. Catharines	4,300 00	4,331 10	.....	31 10
Toronto	18,700 00	19,792 99	.....	1,092 99
Windsor	12,400 00	11,232 40	1,167 60	
Total grant	98,800 00			
Total expenditure	.....	98,501 15		
Balance unexpended	.....	.....	298 85	

Appropriation Accounts for Fiscal Year ended 30th June, 1879—Continued

COLLECTION OF REVENUES—*Continued.*

VOTE—EXCISE.

ACCOUNT of sums expended, compared with the sum granted on account of Salaries, for the Year ended 30th June, 1879, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant, Less than Granted.	Expenditure compared with Grant, More than Granted.
	$ cts.	$ cts.	$ cts.	$ cts.
(*b*) PROVINCE OF QUEBEC.				
Beauharnois	400 00	400 00		
Montreal	19,100 00	19,039 21	60 79	
Magdalen Islands	300 00	300 00		
Quebec	7,500 00	6,997 83	502 17	
Sherbrooke	400 00	400 00		
St. Hyacinthe	600 00	600 00		
St. Johns	800 00	800 00		
Terrebonne	400 00	400 00		
Three Rivers	700 00	716 62	.....	16 62
Total grant	30,200 00			
Total expenditure	.....	29,653 66		
Balance unexpended	.....	.....	546 34	
(*c*) PROVINCE OF NEW BRUNSWICK.				
St. Johns (including St. Andrews & St. Stephens)	6,200 00	6,199 96	0 04	
Miramichi	1,000 00	1,000 00		
Total grant	7,200 00			
Total expenditure	.....	7,199 96		
Balance unexpended	.....	.....	0 04	
(*d*) PROVINCE OF NOVA SCOTIA.				
Cape Breton	700 00	500 00	200 00	
Halifax	5,340 00	5,173 22	166 78	
Pictou	800 00	199 98	600 02	
Yarmouth	500 00	500 00		
Total grant	7,340 00			
Total expenditure	.....	6,373 20		
Balance unexpended	.....	.....	966 80	
(*e*) PROVINCE OF MANITOBA.				
Winnipeg	1,000 00	1,900 00	.....	900 00

Appropriation Accounts for Fiscal Year ended 30th June, 1879—Continued.

COLLECTION OF REVENUES—*Continued.*

VOTE—EXCISE.

ACCOUNT of sums expended, compared with the sum granted on account of Salaries, for the Year ended 30th June, 1879, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
(*f*) PROVINCE OF BRITISH COLUMBIA.	$ cts.	$ cts.	$ cts.	$ cts.
Victoria	2,800 00	3,380 00	.....	580 00
(*g*) PROVINCE OF PRINCE EDWARD ISLAND.				
Charlottetown	1,400 00	1,375 00	25 00	
Summerside	500 00	499 92	0 08	
Total grant	1,900 00			
Total expenditure	.....	1,874 92		
Balance unexpended	.....	.....	25 08	
(*h*) INSPECTORS.				
1 Chief Inspector	2,600 00	2,400 00	200 00	
4 District Inspectors, Ontario	8,600 00	8,600 00	.....	
2 do Quebec	4,400 00	4,000 00	400 00	
1 do New Brunswick	1,800 00	1,800 00	.....	
1 do Nova Scotia	2,000 00	1,800 00	200 00	
1 do Manitoba	2,000 00	2,000 00	.....	
1 do British Columbia	2,200 00	2,199 92	0 08	
1 do Prince Edward Island	1,200 00	1,200 00	.....	
Total grant	24,800 00			
Total expenditure	.....	23,999 92		
Balance unexpended	.....	.....	800 08	

Appropriation Accounts for Fiscal Year ended 30th June, 1879—Continued.

COLLECTION OF REVENUES—*Continued.*

VOTE—CULLING TIMBER.

ACCOUNT of sums expended, compared with the sum granted on account of Salaries, for the Year ended 30th June, 1879, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	$ cts.	$ cts.	$ cts.	$ cts.
QUEBEC OFFICE.				
1 Supervisor	2,000 00	2,000 00	.....	
1 Deputy Supervisor and Book-keeper	1,600 00	1,600 00	.....	
1 Cashier	1,200 00	1,200 00	.....	
3 Specification Clerks	1,900 00	1,633 28	266 72	
1 Messenger	400 00	400 00	.....	
9 Specification Clerks, viz :— 8 months: 1 at $1,000 00 $1,000 00; 2 700 00 1,400 00; 4 600 00 2,400 00; 2 500 00 1,000 00	5,800 00	5,625 00	175 00	
Pay of Cullers	55,000 00	20,506 95	34,493 05	
Contingencies	5,000 00	5,368 73	.....	368 73
MONTREAL OFFICE.				
1 Deputy Supervisor	800 00	666 60	133 40	
Book-keeper and Specification Clerks	1,000 00	432 79	567 21	
Pay of Cullers	2,755 00	311 94	2,443 06	
Contingencies	300 00	170 04	129 96	
Supervisor at Sorel	.....	114 78	.....	114 78
Total grant	77,755 00		38,208 40	483 51
Total expenditure	.....	40,030 11		
Balance unexpended	.....	.....	37,724 89	
CULLERS' ANNUITIES.				
Paid under authority of Act 40 Vic., cap. 16	.....	4,639 91	.....	

Appropriation Accounts for Fiscal Year ended 30th June, 1879—Continued.

COLLECTION OF REVENUES—*Continued.*

VOTE---WEIGHTS AND MEASURES AND GAS.

ACCOUNT of sums expended, compared with the sum granted on account of Salaries, for the Year ended 30th June, 1879, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Supplementary.	Total Grant.	Expenditure.	Expenditure compared with Grant.	
					Less than Granted.	More than Granted.
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Salaries of Deputy Inspectors of Weights and Measures	.....	.....	54,300 00	50,410 98	3 889 02	
Salaries of Gas Inspectors	.....	.....	11,000 00	8,646 08	2,353 92	
Weights and Measures Contingencies	35,000 00	500 00	35,500 00	21,643 26	13,856 74	
Gas Contingencies	.....	.....	8,500 00	3,304 65	5,195 35	
Total grant	.....	.....	109,300 00			
Total expenditure	.....	.....	.....	84,004 97		
Balance unexpended	.....	.....	.....	.....	25,295 03	

INSPECTION OF STAPLES.

For the purchase and distribution of standards of flour, &c., and for other expenditure under the Act	.....	.....	3,000 00	622 94	2,377 06	

ADULTERATION OF FOOD.

To meet expenses under the Act 30 Vic., cap. 49	.....	.....	10,000 00	7,797 02	2,202 98	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
H. G. DUNLEVIE.

Appropriation Accounts for Fiscal Year ended 30th June, 1879—Continued

REVENUE—*Continued.*

VOTE—MAINTENANCE AND REPAIRS, CANALS.

Account of sums expended, compared with the sum granted, for the Year ended 30th June, 1879, showing the surplus or deficit upon each sub-head of Vote.

Service.		Grant.	Total Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	Expenditure compared with Grant. More than Granted.
			$ cts.	$ cts.	$ cts.	$ cts.
Ordinary Repairs		136,500 00				
Supplementary Grant		16,000 00				
do Slides and Booms		3,596 37				
do Ottawa District Works	*a*	457 12				
			156,553 49	137,962 76	18,590 73	
Salaries of Staff	*b*	.....	230,000 00	226,826 67	3,173 33	
			386,553 49	364,789 43		
Surplus		.....	.....	.....	21,764 06	

a Estimates for repairs are only approximate.
b The expense of the Staff varies with the number of vessels passing through the Canal.

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor General.

Examined,
J. H. P. GIBSON.

Note by Auditor-General.

This account is not given in as great detail as the estimates required, but the examiner of the service in this office could not do more within the time at his disposal. The corresponding statement for 1879 will be according to the subdivisions of the estimates for that year.

Appropriation Accounts for Fiscal Year ended 30th June, 1879—Continued.

COLLECTION OF REVENUE—*Continued.*

VOTE—COLLECTION OF CANAL TOLLS AND SLIDE AND BOOM DUES.

ACCOUNT of sums expended, compared with the sum granted, for the Year ended 30th June, 1879, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	$ cts.	$ cts.	$ cts.	$ cts.
Salaries and contingencies of Canal Officers	32,020 00	29,174 02	2,845 98	
Collection of Slide and Boom Dues. .... *a*	20,245 00	18,855 13	1,389 87	
DETAILS.				
Salaries and Contingencies of Canal Officers.				
Welland Canal.....	6,170 00	6,170 00	.....	
St. Lawrence Canals.....	9,900 00	9,658 29	241 71	
Chambly Canal..	2,800 00	2,775 80	24 20	
Burlington Bay Canal.....	300 00	300 00	.....	
St. Anne's Locks.....	900 00	900 00	.....	
Ottawa and Rideau Canals.....	3,050 00	2,050 00	1,000 00	
Inspector..	1,400 00	1,400 00	.....	
Contingencies	7,500 00	5,919 93	1,580 07	
	32,020 00	29,174 02	2,845 98	
DETAILS.				
Collection of Slide and Boom Dues.				
Ottawa Agency.....	13,645 00	12,856 00	789 00	
Quebec Agency.....	5,400 00	5,219 13	180 87	
St. Maurice Agency.....	700 00	559 00	141 00	
Saguenay Agency.....	400 00	.....	400 00	
Minor works.....	100 00	.....	100 00	
General contingencies.....	.....	221 00	.....	221 00
	20,245 00	18,855 13	1,610 87	221 00

a The expenditure at the Ottawa and Quebec Agencies, together with general contingencies, amounting to $18,296.13, has been transferred by the Finance Department to the Ontario and Quebec Special Account for adjustment, leaving an expenditure as against this grant of $559.

I certify that this account has been examined under my directions and is correct.

J. L McDOUGALL,
Auditor-General

Examined,
H. G. DUNLEVIE.

Appropriation Accounts for Fiscal Year ended 30th June, 1879—Continued.

COLLECTION REVENUE---*Continued.*

VOTE---MAINTENANCE AND REPAIRS, RAILWAYS----*Continued.*

INTERCOLONIAL RAILWAY.

ACCOUNT of sums expended, compared with the sum granted, for the Year ended 30th June, 1879, showing the surplus or deficit upon each subhead of Vote.

Service.	Grant.	Total Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Granted.	More than Granted.
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Intercolonial Railway	.....	1,600,000 00			
Supplementary grant to complete working expenses	.....	200,000 00			
1, Locomotive power	500,000 00				
Supplementary	43,000 00	543,000 00	558,344 19	.....	15,344 19
2. Car expenses	275,000 00				
Supplementary	60,000 00	335,000 00	341,105 65	.....	6,105 65
3. Station and train expenses	200,000 00	200,000 00	190,525 92	9,474 08	.....
4. General charges	125,000 00				
Supplementary	15,000 00	140,000 00	141,680 86	.....	1,680 86
5. Maintenance of way and works	500,000 00				
Supplementary	82,000 00	582,000 00	778,526 60	.....	196,526 60
		1,800,000 00	2,010,183 22	9,474 08	219,657 30
Deduct unexpended	.....	.....	.....	.....	9,474 08
Overexpended	.....	.....	.....	.....	210,183 22

I certify that this account has been examined under my directions and is correct.

JOHN McDOUGALL,
Auditor-General.

Examined,
J. H. P. GIBSON.

Note by Auditor-General.

The appropriation was overdrawn through the charges being in the first instance entered under the mode of keeping the Intercolonial Railway account, in a suspense account. The appropriations were only charged as the amounts covered by the several subheads were distributed, which took place from two to four months after the expenditure took place. Should the same manner of distributing be continued the intention of Parliament can only be secured by charging the suspense account against the general appropriation in the first instance.

Appropriation Accounts for Fiscal Year ended 30th June, 1879—Continued.

COLLECTION OF REVENUE—*Continued.*

VOTE—MAINTENANCE AND REPAIRS, RAILWAYS—*Continued.*

Prince Edward Island Railway,

Account of sums expended, compared with the sum granted, for the Year ended 30th June, 1879, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Total Grant.	Expenditure.	Expenditure compared with Grant. Less than Granted.	Expenditure compared with Grant. More than Granted.
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Prince Edward Island Railway	.....	200,000 00			
Supplementary grant to complete working expenses	.....	20,000 00			
1. Locomotive Power	.....	60,000 00	51,858 52	8,141 48	
2. Car expenses	.....	33,000 00	29,358 92	3,641 08	
3. Station and Train expenses	20,000 00				
Supplementary	3,000 00	23,000 00	22,967 99	32 01	
4. General charges	7,000 00				
Supplementary	8,000 00	15,000 00	16,260 12	.....	1,260 12
5. Maintenance of Way and Works	80,000 00				
Supplementary	9,000 00	89,000 00	102,867 57	.....	13,867 57
	.....	220,000 00	223,314 12	11,814 57	15,127 69
Less unexpended	.....	.....	.....	.....	11,814 57
Overexpended	.....	.....	.....	.....	3,313 12

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
J. H. P. Gibson.

Note.—See explanation on previous page, which applies to this account also.

No. 1—Intercolonial Railway.

General Expenditure Account for year ended 30th June, 1879.

Dr.

Cheques issued by Railway Department at Moncton during the year—			
On Bank of Montreal		$1,672,366 28	
On Molson's Bank		570,001 03	
			$2,242,367 31
Payments at Ottawa during year			157,468 72
Issues of stores during the year			101,664 43
			$2,501,500 46

Cr.

Distributed as follows—			
Charged to Working Expenses		$2,010,183 22	
Less, Renewals Suspense (*a*)		168,396 03	
		$1,841,787 19	
Charged to Capital—			
Halifax Extension	$21,282 78		
St. John Extension	45,771 70		
Completion	159,584 71		
		$226,639 19	
Charged to Back Charges		362,762 05	
Charged to Open Accounts		70,312 03	
			$2,501,500 46

THOMAS D. TIMS,
Financial Inspector

Finance Department,
Ottawa, November, 1879.

(*a*) Balance at debit of Renewals Suspense Account in Dominion Statement of affairs, 30th June, 1878, included in working expenses of year 1878-9.

No. 2—Intercolonial Railway.

General Receipts Account for year ended 30th June, 1879.

Dr.

Net revenue accrued during year	$1,294,099 69
Back charges transferred from Expenditure Account (Statement No. 1)	362,762 05
Transferred to Open Accounts	53,220 23
	$1,710,081 97

Cr.

Gross receipts during the year—		
Deposited in Montreal Bank, Moncton	$1,588,918 23	
do Molson's Bank	120,563 74	
do at Ottawa	600 00	
		$1,710,081 97

THOMAS D. TIMS,
Financial Inspector.

Finance Department,
Ottawa, November, 1879.

No. 3.—Intercolonial Railway.

Open Accounts, 30th June, 1879.

Dr.

To balance per Public Accounts, 30th June, 1878		$141,241 72
To expenditure by cheque during the year 1878-9		70,312 03
		$211,553 75

Cr.

By transfers from receipts, per Statement 2	$53,220 23	
do Rails Loan Account	13,614 87	
		$66,835 10
Balance outstanding, 30th June, 1879, viz. :		
Debit balances per Railway Books	$164,543 00	
Credit do	19,824 35	
		$144,718 65

THOMAS D. TIMS,
Financial Inspector.

Finance Department,
Ottawa, November, 1879.

No. 4.—Intercolonial Railway.

Appropriation Account for year ended 30th June, 1879.

Working Expenses.

		Unexpended balances.
Expenditure of year	$2,010,183 22	
Voted for year	1,800,000 00	
Excess of expenditure	$210,183 22	
Capital Account.		
Halifax Extension—		
Voted	$25,000 00	
Expended	21,282 78	
		$3,717 22
Deep Water Wharf, St. John—		
Voted	$100,000 00	
Expended	45,771 70	
		54,228 30
Completion of Line—		
Voted $20,000 and $20,000	$40,000 00	
" award to Boggs & Murray	101,753 00	
" Engine House, St. Flavie	5,721 02	
Unexpended balances brought forward, per Public Accounts, 1877-78, part ii, page 325.	78,500 00	
	225,974 02	
Expended	159,584 02	
		66,389 31
Total unexpended balances		$124,334 83

THOMAS D. TIMS,
Financial Inspector.

Finance Department,
Ottawa, 12th November, 1879.

No. 5.—Prince Edward Island Railway.

General Expenditure Account for year ended 30th June, 1879.

Dr.

Total payments by cheque	$262,902 04	
Cost of rails paid for through Messrs. Morton, Rose & Co	16,123 01	
Stores issued	5,429 98	
		284,455 03

Cr.

Transferred to Working Expenses	223,313 12	
Capital	40,129 05	
Open Accounts	21,012 86	
		$284,455 03

THOMAS D. TIMS,
Financial Inspector.

Finance Department,
Ottawa, November, 1879.

No. 6.—Prince Edward Island Railway.

General Receipts Account for year ended 30th June, 1879.

Dr.

Revenue accrued during year	$125,855 91	
Open Accounts—Transfers	21,413 92	
		147,269 83

Cr.

Gross deposits to credit of Receiver-General during year	$147,269 83

THOMAS D. TIMS,
Financial Inspector.

Finance Department,
Ottawa, November, 1879.

No. 7.—Prince Edward Island Railway.

Open Accounts, 30th June, 1879.

Dr.

Balance at debit of Open Account, 30th June, 1878		$5,717 02
Expended during year 1878-79, per Statement 5		21,012 86
		26,729 88

Cr.

Receipts transferred, per statement 6		21,413 92
Balances outstanding 30th June, 1879, per Railway books, consisting of :		
Debit balances	6,422 19	
Credit balances	1,106 23	
		$5,315 96

THOMAS D. TIMS,
Financial Inspector.

Finance Department,
Ottawa, November, 1879.

No. 8.—Prince Edward Island Railway.

Appropriation Account for year ended 30th June, 1879.

Working Expenses.

Appropriation for year	$220,000 00	
Expended do	223,313 12	
Over-expended		3,313 12

Capital Account.

Appropiation for year	49,000 00	
Expended do	40,129 05	
Unexpended balance		$8,870 95

THOMAS D. TIMS,
Financial Inspector.

Finance Department,
Ottawa, November, 1879.

Intercolonial Railway.

Statement of open Accounts, 30th June, 1879, per Railway Books.

Dr.

Cash		$5,732 30	
Stations		33,952 41	
Windsor and Annapolis Railway		7,546 50	
Punchard, Clark &Co		7,652 34	
Post Office Department		21,089 42	
Vale Colliery Co		2,402 28	
Intercolonial Express Co		1,567 43	
Rents Account		1,946 45	
Bills Receivable		3,400 00	
Suspense Account		1,921 46	
A. E. Killam		4,331 90	
James Harris & Co		7,234 24	
Steel Co. of Canada		7,440 34	
Acadia Coal Co		5,684 01	
Dominion Telegraph Co		145 31	
Springhill & Parrsboro' Railway		3,388 44	
P. E. Island Steam Navigation Co		9 95	
Militia Department		613 73	
Pullman Palace Car Co		865 88	
P. E. Island Railway		7 44	
St. Martin and Upham Railway		3,810 52	
Intercolonial Coal Co		276 00	
Coldbrook Mills		2,191 17	
Western Counties Railway, General Account		13,922 61	
Department of Agriculture		17,921 85	
Elgin Branch Railway		726 10	
Albert Railway		612 40	
Western Counties Railway, Traffic Account		2,055 54	
Department of Marine and Fisheries		50 64	
Moncton Gas & Water Co		0 20	
Spring Hill Coal Co		19 08	
Cape Breton Coal and Railway Co		2,090 06	
Montreal Telegraph Co		9 00	
Nova Scotia Forge Co		146 78	
S. S. City of St. John		820 01	
Halifax Rolling Mill Co		44 65	
Miscellaneous Petty Accounts		2,914 56	
		164,543 00	
Less credit balances—			
Accident Insurance	8,216 18		
Grand Trunk Railway, General Account	5,116 22		
do Traffic	5,682 99		
Chatham Branch Railway	490 67		
Miscellaneous petty accounts	318 29		
		19,824 35	
			144,718 65
General stores			243,758 10
			$388,476 75

Cr.

Dominion Account	$388,476 75

Finance Department,
Ottawa, November, 1879.

THOMAS D. TIMS,
Financial Inspector.

Appropriation Accounts for Fiscal Year ended 30th June, 1879—Continued.

COLLECTION OF REVENUE----PUBLIC WORKS.

VOTE.—MAINTENANCE AND REPAIRS—TELEGRAPH LINES.

ACCOUNT of sums expended, compared with the sum granted, for the Year ended 30th June, 1879, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Total Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Granted	More than Granted.
		$ cts.	$ cts.	$ cts.	$ cts.
Telegraph Lines, B.C. (including subsidy)	.....	41,500 00	41,496 65	5 35	.....
Telegraph Line from Victoria to Nanaimo, British Columbia	.....	7,000 00	7,023 30	.....	23 30
Mainland, P.E.I.	.....	2,000 00	1,946 66	53 34	.....
Total	.....	50,500 00	50,464 61	58 69	23 30
Deduct deficit	.....	.....	.....	23 30	
Balance unexpended	.....	.....	.....	35 39	

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
J. H. P. GIBSON.

Appropriation Accounts for Fiscal Year ended 30th June, 1879—Continued.

COLLECTION OF REVENUE—PUBLIC WORKS.

VOTE,—MAINTENANCE AND REPAIRS.

ACCOUNT of sums expended, compared with the sum granted, for the Year ended 30th June, 1879, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Total Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Granted.	More than Granted.
		$ cts.	$ cts.	$ cts.	$ cts.
Agent and Contingencies, B.C.....	... .	4,000 00	2,495 70	1,504 30	
Total.....	.....	4,000 00	2,495 70		
Balance unexpended.....	.....	.....	.....	1,504 30	

I certify that this account has been examined under my directions, and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
J. H. P. GIBSON.

Appropriation Accounts for Fiscal Year ended 30th June, 1879—Continued.

COLLECTION OF REVENUE—*Continued.*

VOTE—POST OFFICE.

ACCOUNT of sums expended, compared with the sum granted on account of Post Office Service, for the Year ended 30th June, 1879, showing the surplus or deficit upon each sub-head of Vote.

Service.	Salaries.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
ONTARIO.	$ cts.	$ cts.	$ cts.	$ cts.
Mail Service.				
Grand Trunk Railway	86,000 00	76,560 00	9,440 00	
Great Western Railway	70 000 00	69,423 06	576 94	
Other Railways	90,000 00	103,377 70	.....	13,377 70
Steamboat and sailing craft	6,000 00	5,548 49	451 51	
Stages and other ordinary land conveyances	210,000 00	202,894 87	7,105 13	
Salaries.				
Inspectors, Assistant Inspectors and Clerks	36,000 00	36,304 59	.....	304 59
Railway Mail Clerks	84,000 00	83,272 96	.....	727 04
City Post Offices, Postmasters, Assistant Postmasters, Clerks and Letter Carriers	126,000 00	134,711 70	.....	8,711 70
Ocean Mail Service	.....	3,084 88	.....	3,084 88
Commission to Stamp Vendors	.....	9,444 84	.....	9,444 84
Salaries and Allowances to country Post Offices	.....	237,604 56	.....	237,604 56
Miscellaneous.				
Fuel, light, rents, water rates, &c., for City Post Offices and Inspectors' Offices	7,000 00	6,213 36	786 64	
Travelling allowances and expenses of Inspectors, Assistant Inspectors, Ocean Mail Clerks, &c.	8,000 00	8,449 35	.....	449 35
Stationery, printing and advertising	20,000 00	21,466 14	.....	1,466 14
Other miscellaneous items—Supply of postage stamps, post cards, envelopes, hand stamps, seals, scales and weights for Postmasters, street letter boxes, office fittings, tradesmens' bills for articles for Post Office use, mail bags, locks, &c.	34,000 00	47,191 35	.....	13,191 35
Total	777,000 00	1,045,548 35		
QUEBEC.				
Mail Service.				
Grand Trunk Railway	96,000 00	104,145 00	.....	8,165 00
Intercolonial Railway	19,000 00	13,350 00	5,650 00	
Other Railways	27,000 00	24,215 83	3,784 17	
Steamboats and sailing craft	5,000 00	8,718 50	.....	3,718 50
Stages and other ordinary land conveyances	118,000 00	116,276 03	1,723 97	
Carried forward	265,000 00	266,705 36		

Appropriation Accounts for Fiscal Year ended 30th June, 1879—Continued.

COLLECTION OF REVENUE—*Continued.*

POST OFFICE—*Continued.*

ACCOUNT of sums expended, compared with the sum granted on account of Post Office Services, &c.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	$ cts.	$ cts.	$ cts.	$ cts.
Brought forward	265,000 90	266,705 36		
QUEBEC—*Concluded.*				
Salaries.				
Inspectors, Assistant Inspectors, and Clerks	14,000 00	13,487 88		512 12
Railway Mail Clerks	50,000 00	50,831 88		831 88
City Post Offices, Postmasters, Assistant Postmasters, Clerks and Letter Carriers	100,000 00	104,458 91	3,293 22	4,458 91
Ocean Mail Clerks	6,000 00	2,706 78		
Commission to Stamp Venders		4,945 89		4,945 89
Salaries and allowances to country Post Offices		70,088 93		70,088 93
Miscellaneous.				
Fuel, light, rents, water rates, &c., for City Post Offices and Inspectors' Offices	5,000 00	5,612 23		612 23
Travelling allowances and expenses of Inspectors, Assistant Inspectors, Ocean Mail Clerks, &c.	6,000 00	4,214 68	1,785 32	
Stationery, printing and advertising	10,000 00	9,111 74	888 26	
Other miscellaneous items—Supply of postage stamps, post cards, envelopes, hand stamps, seals, scales and weights for Postmasters, street letter boxes, office fittings, tradesmens' bills for articles for Post Office use, mail bags, locks, &c	18,000 00	21,525 74		3,525 74
Total	474,000 00	553,690 02		
NEW BRUNSWICK.				
Mail Service.				
Intercolonial Railway	33,000 00	25,800 00	7,200 00	
Other Railways	14,000 00	51,121 69	878 31	
Steamboats and sailing craft	9,000 00	7,450 00	1,550 00	
Stages and other ordinary land conveyances	48,000 00	43,250 79	4,749 21	
Salaries.				
Inspectors, Assistant Inspectors and Clerks	8,000 00	6,840 00	1,160 00	
Railway Mail Clerks	14,000 00	13,672 50	327 50	
City Post Offices, Postmasters, Assistant Postmasters, Clerks and Letter Carriers	25,000 00	28,525 03		3,525 03
Commission to Stamp Venders		976 59		976 59
Country Post Offices		30,533 01		30,533 01
Carried forward	151,000 00	208,169 61		

Appropriation Accounts for Fiscal Year ended 30th June, 1879—Continued.

COLLECTION OF REVENUE—*Continued.*

VOTE—POST OFFICE—*Continued.*

ACCOUNT of sums expended, compared with the sum granted on account of Post Office Services, &c.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	$ cts.	$ cts.	$ cts.	$ cts.
Brought forward	151,000 00	208,169 91		
NEW BRUNSWICK—*Concluded.*				
Miscellaneous.				
Fuel, light, rent, &c, for City Post Offices and Inspectors' Offices	3,000 00	5,297 70	.....	2,297 70
Travelling allowances and expenses of Inspectors, &c	2,000 00	893 80	1,106 20	
Stationery, printing and advertising	5,000 00	2,761 00	2,239 00	
Other miscellaneous items—supply of postage stamps, post cards, envelopes, hand stamps, &c., &c	6,000 00	7,750 12	.....	1,750 12
Total	167,000 00	188,872 23		
NOVA SCOTIA.				
Mail Service.				
Intercolonial Railway	20,000 00	14,700 00	5,300 00	
Other Railways	12,000 00	7,655 96	4,344 00	
Steamboats and sailing craft	4,000 00	5,247 97	.....	1,247 97
Stages and other ordinary land conveyances	100,000 00	102,583 84	.....	2,583 84
Salaries.				
Inspectors, Assistant Inspectors and Clerks	10,000 00	6,710 97	3,289 03	
Railway Mail Clerks	8,000 00	6,836 40	1,163 60	
City Post Offices, Postmasters, Assistant Postmasters, Clerks and Letter Carriers	23,000 00	21,419 32	1,580 68	
Commission to Stamp Venders	.....	968 44	.....	968 44
Country Post Offices	.....	48,077 75	.....	48,077 75
Miscellaneous.				
Fuel, light, rent, &c, for City Post Offices and Inspectors' Offices	2,000 00	4,649 49	.....	2,649 49
Travelling allowances and expenses to Inspectors, &c	2,000 00	925 95	1,074 05	
Stationery, printing and advertising	7,000 00	3,320 20	3,679 80	
Other miscellaneous items—supply of postage stamps, post cards, envelopes, hand stamps, &c	8,000 00	6,483 51	1,516 49	
Total	196,000 00	229,579 80		

Appropriation Accounts for Fiscal Year ended 30th June, 1879.—Continued.

COLLECTION OF REVENUE—*Continued.*

POST OFFICE—*Continued.*

ACCOUNT of sums expended, compared with the sum granted on account of Post Office Services, &c.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
PRINCE EDWARD ISLAND.	$ cts.	$ cts.	$ cts.	$ cts.
Mail Service.				
Prince Edward Island Railway	10,000 00	8,064 00	1,936 00	
Steamboats and sailing craft	13,000 00	12,623 00	377 00	
Stages and other ordinary land conveyances	12,000 00	12,453 76	.....	453 76
Mail Service.				
Inspectors, Assistant Inspectors, Clerks, City Post Offices, Letter Carriers, &c	9,000 00	13,914 49	.....	4,914 49
Miscellaneous.				
Fuel, light, rent, taxes, travelling expenses, stationery, printing, &c	2,000 00	3,770 49	.....	1,770 49
Total	46,000 00	50,825 74		
MANITOBA (Including N. W. Territories.)				
Mail Service.				
Stages and other ordinary land conveyances	28,000 00	21,455 75	6,545 25	
Salaries.				
Inspectors, &c., &c	6,000 00	5,529 09	471 91	
Miscellaneous.				
Fuel, light, rent, travelling expenses, &c	4,000 00	2,201 79	1,798 21	
Total	38,000 00	29,186 63		
BRITISH COLUMBIA.				
Mail Service.				
Steamboats and sailing craft	18,000 00	20,688 33	.....	2,688 33
Stages and other ordinary land conveyances	40,000 00	34,855 75	5,144 25	
Salaries.				
Inspectors, Post Offices, &c	7,000 00	10,413 64	.....	3,413 64
Carried forward	65,000 00	65,957 72		

Appropriation Accounts for Fiscal Year ended 30th June, 1879—Coniinued.

COLLECTION OF REVENUE—*Concluded.*

VOTE—POST OFFICE—*Concluded.*

ACCOUNT of sums expended, compared with the sum granted on account of Post Office Service, &c.

Service.	Salaries.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	$ cts.	$ cts.	$ cts.	$ cts.
Brought forward	65,000 00	65,957 72		
BRITISH COLUMBIA—*Concluded.*				
Miscellaneous.				
Fuel, light, rent, travelling expenses, &c.	4,000 00	3,605 86	394 14	
Total	69,000 00	69,563 58		

RECAPITULATION.

Ontario	777,000 00	1,045,548 35		268,548 35
Quebec	474,000 00	553,690 02		79,690 02
New Brunswick	167,000 00	188,872 23		21,872 23
Nova Scotia	196,000 00	229,579 80		33,579 80
Prince Edward Island	46,000 00	50,825 74		4,825 74
Manitoba (including North-West Territories)	38,000 00	29,186 63	8,813 37	
British Columbia	69,000 00	69,563 58		563 58
Total	1,767,000 00	2,167,266 35	8,813 37	409,079 72
Expenditure more than Grant				400,266 35

NOTE by *Deputy Postmaster-General* :—

The total expenditure of the Post Office Department of Canada for the year ended 30th June, 1879, was $2,167,266.35, of which $1,750,267.15 was paid by the Dspartment at Ottawa by cheques against the Parliamentary appropriation ; the remaining $416,999.18 represents the salaries and allowances of the Country Postmasters, which are deducted by them from their collections of postage before remitting to the Treasury.

I certify that this account has been examined under my directions, and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
EDWARD C. BARBER.

Appropriation Accounts for Fiscal Year ended 30th June, 1879—Continued.

COLLECTION OF REVENUE—*Continued.*

VOTE—DOMINION LANDS.

ACCOUNT of sums expended, compared with the sum granted, for the Year ended 30th June, 1879, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	$ cts.	$ cts.	$ cts.	$ cts.
Surveys of land, Manitoba and the North-West (including Commission and Staff and Land Agencies)	80,000 00	71,436 37	8,563 63	
Surveys—Amount required for Township Surveys, Saskatchewan, and Highways, Manitoba *a*	12,500 00	17,874 97	.....	5,374 97
Offices—To provide for rent, stationery, &c., for three new offices *b*	1,900 00	2,461 95	.....	561 95
Total grant	94,400 00			
Total expenditure	.....	91,773 29		
Balance unexpended	.....	.....	2,626 71	
DETAILS OF STAFF.				
Dominion Lands Office, Manitoba.				
Dominion Lands Agent *c*	2,000 00	2,400 00	.....	400 00
3 Clerks	4,000 00	4,000 00		
2 Timber Inspectors, at $1,100 each	2,200 00	2,200 00		
6 Clerks	6,110 00	5,766 66	343 34	
2 Local Agents	2,400 00	2,400 00		
1 Messenger and Housekeeper	720 00	720 00		
Surveys Office.				
Inspector of Surveys	2,000 00	2,000 00		
1 Draughtsman	1,098 00	1,095 00	3 00	
Total grant	20,528 00			
Total expenditure	.....	20,581 66		
Over-expended	.....	.....	.....	53 66

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
JOHN GORMAN.

REMARKS.

(Copy.)

DEPARTMENT OF THE INTERIOR,
INDIAN LANDS BRANCH,
OTTAWA, 27th Jan., 1880.

SIR,—In the absence of the Deputy Minister of the Interior, I have the honor to reply to your letter of the 22nd inst., as follows:—

a. The item of $12,500 was added to the grant of $80,000 for the year by a supplementary estimate to make provision for township surveys on the Saskatchewan. During the year it was found expedient to make more surveys on the Saskatchewan and fewer in Manitoba.

b. The amount required for rent and stationery of three new offices was a contingency which could not exactly be estimated.

c. In Mr. Codd's case, it was considered that during the extra work thrown upon him of making the allotment of Half-Breed lands, the $400 in question should be allowed as a compensation.

I have the honor to be, Sir,
Your obedient servant,

(Signed) LINDSAY RUSSELL,
Surveyor General.

Note by the Auditor-General.

c. It seems irregular to pay any allowance by Departmental order in addition to the salary fixed by the Governor in Council.

J. L. McDOUGALL.

Appropriation Accounts for Fiscal Year ended 30th June, 1879—Continued.

COLLECTION OF REVENUE—*Continued.*

VOTE—MINOR REVENUES.

ACCOUNT of sums expended, compared with the sum granted, for the Year ended 30th June, 1879, showing the surplus or deficit upon each sub-head of Vote.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	$ cts.	$ cts.	$ cts.	$ cts.
To defray expenses connected with Minor Revenues	10,000 00	6,377 37	3,622 63	
Unexpended			3,622 63	
Details of Expenditure.				
Bill Stamps		1,200 00		
Miscellaneous (Bridges, Ferries, &c.)		1,296 83		
Ordnance Lands		3,880 54		
		6,377 37		

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
JOHN GORMAN.

Appropriation Accounts for Fiscal Year ended 30th June, 1879—Continued.

VOTE—STATIONERY FOR STATIONERY OFFICE.

Account of sums expended, compared with the sum granted on account of Stationery for Stationery Office, for the Year ended 30th June, 1879, showing lines of expenditure and apparent deficit of Vote.

Service.	Grant.	Inside Service.	Outside Service.	Expenditure.
	$ cts.	$ cts.	$ cts.	$ cts.
To purchase stationery	13,000 00			
Governor General's Secretary's Office		429 00	478 62	
Privy Council		196 37		
Justice		475 25	1,250 38	
Militia and Defence		1,458 72		
Secretary of State		522 82	29,659 41	
Interior		1,383 18	1,351 32	
Receiver General		26 84		
Finance		1,818 28	284 29	
Civil Service Board		14 29		
Superintendent of Insurance			8 92	
Inland Revenue		523 45	1,025 23	
Customs		1,142 08	2,666 56	
Post Office		2,719 52	6,137 70	
Agriculture		825 58	69 21	
Marine and Fisheries		842 61	230 41	
Public Works		3,131 84	2,707 75	
Library of Parliament			355 64	
Clerk of Crown in Chancery			19 35	
Generally		196 75		
Auditor-General		456 72		
	$13,000 00	16,163 30	46,244 79	62,408 09

A sum of $235,24 has been deposited to credit of Receiver-General, composed of the following items, viz :

Refunds of expenditure	$55 85
Sale of waste cases	13 00
Sale of waste paper	166 39
	$235 24

I certify that this account has been examined under my directions and is correct.

J. L. McDOUGALL,
Auditor-General.

Examined,
JOHN B. SIMPSON.

31st Vic., cap. 35, section 13 provides that the Deputies of the several Departments shall estimate the probable quantity, quality and variety of articles, commonly known as stationery, for the then ensuing financial year; section 14 provides that a requisite sum therefor shall be placed in the estimates as a separate item, under the head of Civil Government, an apportionment being made by Governor in Council, which may be increased or varied from time to time, so that the whole sum voted by Parliament in any year, together with the value of stock on hand, be not exceeded.

This vote, although appearing in the Supply Bill as voted for stationery for the Stationery Office, does not cover either the stationery purchased or that distributed during the year.

The Stationery Office was stocked, when started, under a vote of $20,000. The issues made to the different Departments were charged to their several contingencies, or other services, and credited to the Stationery Office. The credit entries have been taken as authority for purchases to an equal amount to supplement the stationery stock, and as the stock at the end of each financial year does not exceed in value the amount at the beginning, the vote is not drawn upon for stationery purposes.

I suggest the advisibility of voting separately, under the head Miscellaneous, whatever sum may be thought necessary to keep up the stationery stock, as the vote appears misleading in its present place, the inference being that the stationery purchased is covered by the vote.

J. L. McDOUGALL,
Auditor-General.

STATEMENT of Unprovided Items, balances of Appropriations on the 30th June, 1879, shewing the amounts which then lapsed and those which were brought forward by Order in Council.

Balances.	Unprovided.	Carried Forward to 1879–80.	Lapsed.
	$ cts.	$ cts.	$ cts.
Charges of Management			1,090 75
Civil Government—			
Governor General's Secretary's Office			262 20
Department of Queen's Privy Council			231 81
do Justice			856 30
do Militia			565 07
do Secretary of State			1,964 27
do Finance do Receiver-General do Auditor-General			5,266 03
do Inland Revenue			705 03
do Public Works			5,263 05
do Agriculture			3,007 00
Treasury Board			1,300 02
Extension of Staff or other change			6,916 78
Stationery Office, for stationery			11,791 54
Departmental Contingencies	16,202 91		
Administration of Justice—			
Supreme Court—Salary of Mr. Duval	25 00		
do do F. Curran	100 00		
do do F. Morel	15 00		
do Contingencies, &c., &c.			3,144 80
Maritime Court, Ontario, Contingencies			160 79
Circuit Allowances, Manitoba			380 00
do British Columbia			7,965 50
Travelling expenses, Stipendiary Magistrate, N. W. T.			3,171 96
Vacancy late A. T. Bushby, British Columbia			2,425 00
Salary Registrar, Vice-Admiralty Court, Quebec	31 98		
do Marshal do do			00 10
do Judge do British Columbia	599 96		
Miscellaneous Justice			6,644 46
Dominion Police			127 92
Penitentiary—Kingston			7,916 89
do St. Vincent de Paul			952 62
do Halifax			4,765 76
do St. John			4,464 73
do Winnipeg	405 85		
do New Westminster			38 20
Legislation—			
Senate Contingencies			1,848 31
Library Staff			1,786 85
Printing, &c, the Laws			2,181 70
Consolidating do			7,282 05
Parliamentary Printing			47 25
Clerk of the Crown in Chancery			399 92
Miscellaneous printing			947 08
Library Catalogue			1,358 00
Geological Survey			421 07
Observatory, St. John, N.B	156 99		
Arts, Agriculture and Statistics—			
Patent Record		924 58	
Care of Archives		108 25	
Entomological Commission			2,000 00
Paris Exhibition		15,559 25	
Sydney do		4,041 67	
Criminal Statistics		3,726 21	
Emigration and Quarantine		19,145 95	

STATEMENT of unprovided items, balance of Appropriations on the 30th June, 1879, &c.—*Continued.*

Balances.	Unprovided.	Carried Forward to 1879-80.	Lapsed.
	$ cts.	$ cts.	$ cts.
Marine Hospitals—			
Marine and Emigrant Hospital, Quebec	791 77		
Ontario and Quebec			3,887 06
Nova Scotia			5,375 34
New Brunswick			3,452 09
British Columbia			832 95
Prince Edward Island	308 55		
Board of Trade, London.			315 54
Pensions—			
Compensation in lieu of land.			960 46
New Militia Pensions			231 00
Veterans of 1812-15.			504 73
Quarterly..			366 66
Militia—			
Military Staff			716 66
Brigade Majors			4,086 46
Drill instruction.			210 60
Amumnition, clothing and military stores		6,719 37	
Ordnance, &c , artillery.			4,524 46
Public Armories			114 87
Drill pay			1,530 16
Contingencies			342 68
Drill Sheds and Rifle Ranges		11,902 88	
Military Properties		1,649 67	
do College			8,577 74
do Schools			9,992 4[illegible]
"A" and "B" Batteries, &c			1,076 52
Guard at Rideau Hall			396 05
Precautionery measures			275 44
Militia in aid of Civil Power,		1,854 24	
Mounted Police			2,176 23
Public Works, Capital—			
Intercolonial Railway			66,389 31
do Halifax Extension			3,717 22
do Deep Water, St. John			54,228 30
Prince Edward Island Railway			8,870 95
Pacific Railway			711,164 53
Lachine Canal			1,041,946 70
Cornwall do			106,907 95
St. Lawrence do			36,734 23
Welland do			947,302 59
Ste. Anne's Lock and Canal			27,886 98
Carillon Canal			215,484 00
Grenville do			31,374 76
Culbut Lock and Canal		9,000 00	3,305 81
Rideau Canal		1,584 74	3,754 00
St. Peter's do		36,700 00	62 25
Miscellaneous Canals			6,711 38
West Block, Public Buildings, Ottawa		6,621 88	137,274 44
East do do do			296 76
Grounds do do			6,509 45
*Main Tower do do (see note at end)	2,510 87		
Public Works, Consolidated Fund—			
Improvement of Rivers		1,470 00	7,518 85
Rock, Victoria Harbour, B.C		5,320 00	13,320 00
Cowichan River, B C			700 18
Military College, Kingston		6,225 94	
Windsor Post Office.			11,487 70

STATEMENT of unprovided items, balances of Appropriations on the 30th June, 1879, &c.—*Continued.*

Balances.	Unprovided.	Carried Forward to 1879-80.	Lapsed.
	$ cts.	$ cts.	$ cts.
Public Works, Consolidated Fund—			
Brantford Public Offices			15,883 09
Ottawa Post Office			2,398 74
Military Grounds, London			1,571 67
Examining Warehouse, Montreal		10,000 00	
Fortifications, Quebec			14,391 34
Custom House, St. John, N.B			38,707 73
Post Office do			42,039 59
Fredericton Public Offices			11,028 72
Marine Hospital, Lunenburg			2,922 69
Quarantine Hospital, Sydney			2,000 00
Custom House, &c., Victoria, B.C			5,000 00
Repairs to Public Buildings, Victoria, B.C			184 50
Public Buildings generally			3 22
Penitentiaries			35,726 24
do Dorchester		6,300 00	
do St. Vincent de Paul		2,794 59	
do Kingston		3,333 95	
Repairs, &c., Public Buildings—Heating, Gas, Removal of snow			667 95
Morpeth Harbour			14,907 40
Toronto do			253 12
Collingwood Harbour			5,895 19
Pickering do			1 00
Breakwaters, Lower St. Lawrence			1,672 97
Roche's Bay Pier		1,740 00	
Shippegan Harbour			15,172 25
Clifton			518 25
Lingan			2,000 00
Bayfield, N.S		1,126 71	
Antigonish			1,350 85
Port Hood			9,850 27
Woodward's Cove			2,500 00
General Repairs, Maritime Provinces			5,937 71
Harbours, P. E. Island			15 63
Colville Bay, Souris		11,870 15	
St Peter's Bay			1,110 30
Big Mimmineguash		63 20	
Wood Islands		2,629 80	
Dredging			9,029 08
Miscellaneous Works			6,038 96
Surveys and Inspections			11,582 13
Arbitrations and Awards			8,738 78
Ocean and River Service—			
Dominion Steamers			18,216 95
Subsidy, Halifax and Cork			11,406 54
do Lakes Huron and Superior			1,500 00
Examinations, Masters and Mates	0 12		
Rewards, Saving Life, &c			166 90
Harbour Police, Montreal			627 26
River do Quebec			476 24
Investigations of Wrecks, &c			74 67
Registration of Shipping			341 66
Obstructions in Navigable Rivers			194 14
Trinity House, Montreal, St. David			500 27

STATEMENT of unprovided items, balances of Appropriations on the 30th June, 1879, &c.—*Continued.*

Balances.	Unprovided.	Carried Forward to 1879-80.	Lapsed.
	$ cts.	$ cts.	$ cts.
Lighthouse and Coast Service—			
Construction		16,081 97	
Salaries and Allowances			13,028 06
Maintenance and Repairs			10,532 34
Fisheries—			
Salaries and Disbursements			64 16
Fish-breeding			2,418 97
Protection Steamers			9,005 52
Staamboat Inspection			1,188 54
Insurance Inspection			1,482 84
Indians—			
Nova Scotia	2 68		
New Brunswick			232 04
British Columbia			29 44
Prince Edward Island	6 88		
Manitoba, Treaty No. 3			511 00
do do No. 5			416 57
Agricultural Implements, Treaty Nos. 1 and 2			9,675 01
do do No. 3			3,290 10
do do No. 5			247 83
Provisions			6,471 02
Clothing			47 01
Sioux, Little Saskatchewan			226 61
Manitoba Superintendency			442 36
do School Teachers			3,836 67
North-West Territories, Agricultural Implements			402 17
do Provisions			3,356 59
do Ammunition			224 56
do Sioux, Qu'Appelle			393 59
do Surveys, Indian Reserves			3,305 15
do North-West Superintendency			113 33
do School Teachers			5,883 22
Miscellaneous—			
Unforeseen Expenses			30,083 46
"Canada Gazette"			565 76
Commutation, Army and Navy			9,953 52
Canada Temperance Act			242 45
Organization, North-West Territories			10,225 02
do Keewatin			3,594 94
Barracks, North-West Territories			694 99
Ontario Boundary Commission			7,037 57
Trade Mission to France and Spain			1,765 30
Customs			3,864 71
Excise			11,275 29
Culling Timber			33,085 03
Weights and Measures—			
Salaries of Deputy-Inspectors			3,889 02
do Gas Inspectors			2,353 92
Contingencies			19,052 09
Inspection of Staples			2,377 06
Adulteration of Food			2,202 98
Post Office			2,669 69

STATEMENT of unprovided items, balance of Appropriations on the 30th June, 1879, &c.—*Continued.*

Balances.	Unprovided.	Carried Forward to 1879-80.	Lapsed.
	$ cts.	$ cts.	$ cts.
Public Works:			
Collection of Canal Tolls	.....	.....	2,845 98
do Slide and Boom Dues	.....	.....	1,389 87
Maintenance and Repairs	.....	.....	21,764 06
Intercolonial Railway	210,183 22	.....	.....
Prince Edward Island Railway	3,313 12	.....	.....
Telegraph Lines, British Columbia	.....	.....	5 35
do Victoria and Nanaimo	23 30	.....	.....
do Prince Edward Island	.....	.....	53 34
Agent and Contingencies of Public Works, British Columbia	.....	.....	1,504 30
Dominion Lands	.....	.....	2,626 71
Minor Revenues	.....	.....	3,622 63
Total	234,678 20	188,495 00	4,150,719 05

*This amount ($2,510.87) was covered by a Governor-General's Warrant, but was not subsequently voted by Parliament.

J. L. McDOUGALL,
Auditor-General

JAMES PATTERSON,
Assistant Auditor-General

LEGISLATION

EXPENSES OF ELECTIONS

UNDER STATUTE.

PART II.

LEGISLATION.

Expenses of the late Elections for the House of Commons.

ONTARIO.

Constituencies.	Claimed.	Paid.
	$ cts.	$ cts.
Addington.		
M. P. Roblin, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
Voters' Lists and Certificates thereof	57 02	56 22
Printing, advertising and stationery	98 68	98 68
Postages, telegrams, express charges, &c	4 45	4 45
Building at Nomination and Declaration	7 50	4 00
Indenture returns	3 00	.....
Mileage	264 50	207 00
Making up and transmitting Returns to Clerk of Crown in Chancery	10 00	10 00
Deputy Returning Officers—		
George Hinch	16 75	16 75
Charles Warner	11 50	11 50
John Chutham	22 40	19 00
Edward Deroche	24 00	23 00
John S. Miller	16 00	15 40
John Graham	16 00	16 00
John B. Aylesworth	17 00	15 00
James Shields	16 00	15 00
Michael S. Murphy	16 60	16 60
George Bretherton, sen	16 20	12 20
John Donnelly	11 00	11 00
James C. Bogart	24 20	23 00
Alexander Grant	15 20	15 20
Joseph Nichols	11 45	11 45
William Walsh	15 20	15 20
Thomas Andrew	9 80	9 80
James Nicholson	12 80	12 80
M. B. Ryan	23 00	23 00
John Hamilton	19 80	15 00
Thos. J Guage	17 50	17 50
James Roy	13 40	13 40
Mathew W. Price	17 40	16 60
Solomon Burke	28 70	23 00
William Lane	15 40	15 40
John Elkington	15 00	12 80
Elisha Playfair	19 00	19 00
Total	954 45	862 95
Less amount paid by two Candidates	.....	100 00
Balance paid by Government	.....	762 95
Algoma.		
Charles J. Bampton, Returning Officer—		
Personal services of Returning Officer	100 00	60 00
do Election Clerk	8 00	8 00
do Constable	1 00	1 00
Legal services	20 00	.....
Voters' Lists and Certificates thereof	23 90	23 90
Ballot boxes	20 25	20 25
Printing, advertising and stationery	134 20	112 20
Indenture returns	.....	.....
Mileage, including steamboats, small boats and horse hire	772 89	649 59
Deputy Returning Officers—		
W. H. Hill	12 00	12 00
D. W. Henry	7 00	7 00

EXPENSES of late Elections for House of Commons—Ontario—*Continued*

Constituencies.	Claimed.	Paid.
ALGOMA—*Concluded.*	$ cts.	$ cts.
Thomas Collins	47 00	47 00
George Dodds	14 50	14 50
Geo. H. Plummer	13 00	12 00
Robert Thorburn	15 30	15 30
G. B. Abray	13 00	13 00
B. W. Ross	31 00	31 00
James McInnis	15 00	15 00
W. S. Francis	10 80	10 80
E. J. Westby	12 00	12 00
David Johnston	18 00	18 00
Richard English	16 60	16 60
John Richards	22 40	22 40
John Marks	11 85	11 85
Donald Cameron	17 60	17 60
William Turner	12 00	12 00
Henry Wood	54 00	54 00
John Carney	42 00	42 00
J. S. Ironside	11 00	11 00
David McLaren	8 00	8 00
John Livingston	9 00	9 00
Arthur Clark	13 00	13 00
W. C. Dobie	17 75	17 75
Frank Bennett	12 85	12 85
S. R. McEwen	12 60	12 60
Robert Maitland	18 80	18 80
Total	1,568 29	1,361 99
Less amount paid by two Candidates	.....	100 00
Balance paid by Government	.....	1,261 99
BOTHWELL.		
P. D. McKELLAR, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
do Constable	1 00	1 00
Voter's Lists and Certificates thereof	86 47	86 47
Printing, advertising and stationery	83 00	83 00
Postages, telegrams, express charges, &c	6 25	6 25
Building at Nomination and Declaration	8 00	4 00
Mileage	211 60	142 50
Deputy Returning Officers—		
James Gordon	11 00	11 00
H. F. Smith	9 00	9 00
Alexander Duncan	11 40	11 40
Peter McAnally	18 60	18 60
Samuel Harris	16 40	16 40
G. R. Gordon	11 00	11 00
Wm. Webster	13 50	13 50
Alexander McAlpine	13 50	13 50
Wm. Armstrong	8 00	8 00
James C. Brown	12 60	12 60
H. N. Roberts	11 60	11 60
A. A. Henderson	12 80	12 80
Arthur A. Rattray	16 40	16 40
John O'Leary	11 40	11 40
Henry Winter	20 40	19 00
John Chapple	11 00	11 00
R. Kimmerly	15 00	15 00
James Blackburn	13 20	13 20
James Stephens	11 25	11 25

Expenses of late Elections for House of Commons—Ontario—*Continued*

Constituencies.	Claimed.	Paid.
Bothwell—*Concluded.*	$ cts.	$ cts.
E. C. Rolls	11 00	11 00
I. R. Bobier	16 20	16 20
P. S. Kimmerly	17 00	17 00
James C. McDonald	11 00	11 00
H. Watson	10 50	10 50
Robert Henderson	15 00	15 00
James Black	18 00	17 00
Thomas H. Tape	13 60	13 60
James Skakel	14 30	14 30
Cornelius McBrayner	15 00	15 00
George O. Rushton	10 30	10 30
Michael Lattimer	7 00	7 00
Austin Hill	14 50	14 50
John Duck	10 50	10 50
John Law	11 00	11 00
Total	907 27	831 77
Less amount paid by Candidates	.....	100 00
Balance paid by Government	.....	731 77
Brant, North.		
John Smith, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
do Constable	1 00	1 00
Voter's Lists and Certificates thereof	40 60	40 60
Ballot boxes	.....	.....
Printing, advertising and stationery	52 67	52 17
Postages, telegraphs, express charges, &c	3 00	3 25
Mileage	43 60	37 30
Deputy Returning Officers—		
Philip S. Howell	12 40	12 40
Benjamin Bell	10 00	10 00
David Baptie	13 20	13 20
Malcolm Folsetter	10 20	10 20
W. N. Campbell	14 80	14 80
R. M. Willson	12 80	12 80
Alexander Duncan	13 00	13 00
E. R. Lang	14 40	14 40
John Henderson	9 80	9 80
S. J. McKelvey	15 45	15 20
James Coltart	11 00	11 00
James Craigie	9 00	9 00
Walter Gouinlock	11 00	11 00
D. R. Dickson	11 00	11 00
Less amount paid by two Candidates	376 92	370 12
Total	.....	100 00
Balance paid by Government	.....	270 12

EXPENSES of late Elections for House of Commons—Ontario—*Continued*

Constituencies.	Claimed.	Paid.
BRANT, South.	$ cts.	$ cts.
T. S. SHENSTON, Returning Officer—		
Personal service of Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
do Constable	1 00	1 00
Voters' Lists and Certificates thereof	67 80	67 80
Ballot Boxes	2 50	2 50
Printing, advertising and stationery	82 71	82 71
Postages, telegrams, express charges, &c	1 77	1 57
Building at Nomination and Declaration	4 00	4 00
Mileage	63 20	63 20
Deputy Returning Officers—		
George Temple	13 50	13 50
M. Quinlan	13 50	13 50
Wm. Young	13 50	13 50
Thomas James	14 00	13 90
James Bowes	13 50	13 50
Samuel Snider	13 50	13 50
John Notte	9 50	9 50
D. Curtis	13 50	13 50
James Wilkes	9 50	9 50
John Mann	9 70	9 70
Chas A. Costello	13 50	13 50
Thos Glasco	13 50	13 50
Thos. Webster	13 50	13 50
Wm. Foster	13 50	13 50
George Daniel	15 80	15 30
Henry Cox	13 50	13 50
W. F. Niles	16 10	15 90
Alonzo Foster	13 50	13 50
A. B. McWilliams	16 80	16 60
Archibald Hurly	13 90	13 90
Henry Taylor	14 10	13 90
James Harley	14 30	14 30
Alf. D. Perley	13 30	13 00
Stephen Wilson, jun	12 50	12 50
Stephen Fairchild	14 30	14 30
Thomas Houldring	12 00	11 80
O. H. Lawrence	14 50	14 50
Wm. Thompson	13 80	13 50
Total	667 08	664 88
Less amount paid by two Candidates		100 00
Balance paid by Government		564 88
BROCKVILLE.		
A. L. RICHARDS, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
do Constable	1 00	1 00
Voters' Lists and Certificates thereof	47 15	45 40
Printing, advertising and stationery	40 87	40 87
Mileage	22 60	15 60
Deputy Returning Officers—		
Warren Botsford	15 00	15 00
William Picken	15 00	15 00
W. A. Schofield	15 00	15 00
W. A. Johnston	15 00	15 00
W. Manly, jun	15 00	15 00
George Johnston	15 00	15 00

Expenses of late Elections for House of Commons—Ontario—*Continued*

Constituencies.	Claimed.	Paid.
Brockville—*Concluded.*	$ cts.	$ cts.
James Robertson	15 00	15 00
Thomas W. Sparham	15 00	15 00
John Taylor, jun	15 00	15 00
George R. Ward	15 00	15 00
William King	15 00	15 00
Cyrus Wright	15 50	15 50
Alonzo Brock Cowan	16 00	16 00
Robert Bryson	12 00	12 00
George L. Buell	12 00	12 00
George C. Moore	17 40	17 40
N. E. Brown	16 00	16 00
George T. Lewis	15 00	15 00
Total	448 52	439 77
Less amount paid by two Candidates	.....	100 00
Balance paid by Government	.....	339 77
Bruce, North.		
Wm. Sutton, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
do Constable	1 00	1 00
Voters' Lists and Certificates thereof	67 00	67 00
Ballot Boxes	2 55	2 55
Printing, advertising and stationery	50 40	50 40
Postages, telegrams, express charges, &c	5 55	5 55
Mileage	166 05	126 80
Deputy Returning Officers—		
Charles Whicher	9 70	9 70
Charles W. W. Dalton	12 10	12 10
William Sharpe	15 50	15 50
James Cribbes	16 15	16 15
William Bull	14 40	14 40
John Douglass	19 00	19 00
Edward Lunn	10 00	10 00
Alfred Brunton	12 00	12 00
Charles A. Richards	15 50	15 00
James Turner	12 50	12 50
John F. H. Gunn	19 60	17 60
Hugh Murray	13 40	13 40
John E. Fenton	18 20	18 20
William Manley	14 10	14 10
Arch'd McDougall	10 30	10 30
Arch'd Ewart	14 20	14 20
Donald McKechnie	12 20	12 20
Robert Halliday	12 90	12 90
D. James Bain	14 00	14 00
Edward Saunders	9 00	9 00
William Cameron	12 00	12 00
J. H. Eastwood	12 00	12 00
David F. Ritchie	16 33	12 00
James A. Lyon	16 20	16 20
Nathaniel Leeder	12 00	12 00
Wililam Murker, jun	16 00	16 00
R. B. Fleming	15 50	15 50
Samuel Shannon	17 40	17 40
Total	752 73	706 65
Less amount paid by two Candidates	.....	100 00
Balance paid by Government	.....	606 65

Expenses of late Elections for House of Commons—Ontario—*Continued*

Constituencies.	Claimed.	Paid.
Bruce, South.	$ cts.	$ cts.
John McLay, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
Voters' Lists and Certificates thereof	117 00	117 00
Ballot Boxes	9 00	9 00
Printing, advertising and stationery	72 39	72 39
Postages, telegrams, express charges, &c	15 19	15 19
Building at Nomination and Declaration	2 00	2 00
Mileage	185 25	185 25
Deputy Returning Officers—		
Thomas R. Todd	13 20	13 20
James Lackie	14 00	14 00
James E. Eckford	15 50	15 50
James Nesbitt	13 60	13 60
William Leggatt	12 60	12 60
D. McLean	10 40	10 40
W. H. Thetford	13 00	13 00
Charles Schurter	15 80	15 80
John Comal	13 50	13 50
Thomas Rome	15 60	15 60
Ernest Seeber	17 70	17 70
William Colvin	15 70	15 70
William McKague	16 25	16 25
John Marshall	16 00	16 00
Robert Watson	18 50	17 50
James Miller	12 50	12 50
Robert Cnambers	15 80	15 80
William Clark	15 60	15 60
William Bowes	14 00	14 00
Lewis Lamb	15 00	15 00
John Wilson	12 00	12 00
Robert L. Watt	15 60	15 60
Daniel Teskey	16 30	16 30
Paul D. McInnes	15 00	15 00
Robert Montgomery	19 10	19 10
John Kaake	12 60	12 60
Simon Corrigan	15 20	15 20
Alexander Milne	12 65	12 65
Peter Reed	17 20	17 20
George C. Ross	13 50	13 50
Nichol McIntyre	15 20	15 20
Robert Miller	16 30	16 00
David Gardner	16 20	16 20
S. P. Chapman	14 60	14 60
John Hunter	13 00	13 00
Robert A. Barker	13 00	13 00
John Campbell	12 [illegible]0	12 40
Paul McInnes	15 00	15 00
George Burgess	14 00	14 00
B. S. S. Headley	16 60	16 60
Walter L Watt	15 00	15 00
John Chambers	10 00	10 00
James Benson	12 20	12 20
Total	1,095 73	1,094 43
Less amount paid by two Candidates	.....	100 00
Balance paid by Government	.....	994 43

Expenses of late Elections for House of Commons—Ontario—*Continued.*

Constituencies.	Claimed.	Paid.
Cardwell.	$ cts.	$ cts.
Donald F. Campbell, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
do Constable	1 00	1 00
Voters' Lists and Certificates thereof	40 39	40 39
Printing, advertising and stationery	36 24	36 24
Postages, telegrams, express charges, &c	1 96	1 96
Building at Nomination and Declaration	4 00	4 00
Mileage, including horse hire, messengers, &c	150 05	103 90
Making up and transmitting Returns to Clerk of Crown in Chancery	6 25	6 25
Deputy Returning Officers—		
James Elliott	15 00	15 00
Thomas Judge	20 00	19 00
Robert Evans	19 00	19 00
Samuel Irwin	19 00	19 00
John Wallace	18 40	18 40
Samuel A. Walford	19 50	18 00
Alexander McLaren	13 70	13 70
William McBride	13 80	13 80
William Henderson	13 50	13 50
David Kirkwood	18 60	18 60
D. McKinnon	10 00	10 00
John Howard	18 70	16 70
Henry Carson	16 30	15 60
Daniel McNaughton	19 00	19 00
William Lewis	14 50	14 50
Robert Laidlaw	17 70	17 70
Andrew Henry	19 50	17 50
Daniel D. Carmichael	16 80	16 80
George P. Hughes	15 80	15 80
Thomas D. Heyden	17 60	17 00
Total	644 29	590 34
Less amount paid by two Candidates	.....	100 00
Balance paid by Government	.....	490 34
Carleton.		
William F. Powell, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
do Constable	1 00	1 00
Legal services	40 00	30 00
Voters' Lists and Certificates thereof	110 11	110 11
Ballot boxes	12 00	8 00
Printing, advertising and stationery	151 17	147 67
Postages, telegrams, express charges, &c	12 80	12 80
Building at Nomination and Declaration	4 00	4 00
Mileage	284 80	230 40
Deputy Returning Officers—		
T. G. Anderson	12 80	12 80
John Boyce	12 00	12 00
William Thompson	14 70	14 70
John H. Holmes	14 20	14 20
John Hodgins	13 50	13 50
William Grey	15 40	15 40
Frederick William Harmer	15 80	15 80
Samuel J. Jones	11 40	11 40
Niles G. Ross	13 80	13 80
James Anderson	14 40	14 40

Expenses of late Elections for House of Commons—Ontario—*Continued*

Constituencies.	Claimed.	Paid.
Carleton—*Concluded.*	$ cts.	$ cts.
Richard Richardson	9 60	9 60
George Buckham	10 80	10 80
William Owens	15 20	14 60
W. P. Taylor	11 80	11 80
W. A. Sheriff	17 80	15 00
John Fenton	9 60	9 60
Edward Heron	15 80	15 80
Alexander McDonald	15 60	15 60
John Scott	15 40	15 40
John W. Shore	15 00	15 00
Carleton Cathcart	13 50	13 50
Thomas Miller	13 00	13 00
Thomas Wiggins	15 40	15 40
R. O. Campbell	17 00	17 00
James Beaman	12 00	12 00
Robert J. Eastman	15 00	15 00
Enoch Bradley	18 50	18 50
Total	1,062 88	987 58
Less amount paid by Candidates	.....	200 00
Balance paid by Government	.....	787 58
Cornwall.		
J. Copeland, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
do Constable	1 00	1 00
Voters' Lists and Certificates thereof	42 20	42 20
Printing, advertising and stationery	47 79	47 79
Postages, telegrams, express charges, &c	1 00	1 00
Mileage	20 40	20 40
Deputy Returning Officers—		
James P. Watson	11 00	11 00
William Pollock	15 00	15 00
Charles Poole	9 75	9 75
D. Monroe	15 20	15 20
George S. Jarvis	12 25	12 25
D. G McDonald	17 00	17 00
Findlay H McDirmid	16 80	16 80
R. Anderson	15 00	15 00
Peter N. Tait	15 20	15 20
D. McRae	17 00	17 00
Total	324 59	324 59
Less amount paid by two Candidates	.....	100 00
Balance paid by Government	.....	224 59
Dundas.		
J. P. Crysler, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
do Constable	1 00	1 00
Extra services as Returning Officer	10 00	.....
Legal services	24 00	.....

EXPENSES of late Elections for House of Commons—Ontario—*Continued*

Constituencies.	Claimed.	Paid.
DUNDAS—*Concluded.*	$ cts.	$ cts.
Voters' Lists and Certificates thereof	69 61	50 61
Printing, advertising and stationery	100 97	99 17
Postages, telegrams, express charges, &c	10 74	7 74
Building at Nomination and Declaration	4 00	4 00
Mileage	99 70	78 60
Deputy Returning Officers—		
William J. Mulloy	20 00	16 20
Robert B. Hyndman	19 10	17 50
Joseph Hyndman	17 00	17 00
W. H. Garvey	8 00	8 00
Joseph Findall	13 00	13 00
John McKercher	19 60	19 00
Patrick Morrow	36 00	19 00
George Laing	19 30	17 00
Joseph Merkley	20 00	19 00
John Tetterly	22 60	19 00
William Rue	18 60	17 00
Edward Ault	23 00	19 00
John H. Tuttle	18 60	18 60
J. H. Dixon	16 50	16 50
George Gilson	16 00	16 00
J. C Doran	17 60	17 60
John Doran	18 90	18 60
James H Rose	14 40	14 40
M H. Crysler	18 00	18 00
M. D Willard	19 00	19 00
H. C. Kennedy	16 00	16 00
Adam A. Whittaker	17 40	15 80
John Stamp	16 70	16 70
George Dillen	15 00	15 00
Total	828 82	712 02
Less amount paid by two Candidates	.....	100 00
Balance paid by Government	.....	612 02
DURHAM, EAST.		
ROBERT N. WADDELL, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
do Constable	1 00	1 00
Extra services of Returning Officer	8 00	.....
do Election Clerk	2 00	.....
Voters' Lists and Certificates thereof	61 00	61 00
Printing, advertising and stationery	98 19	88 69
Postage, telegrams, express charges, &c	1 00	1 00
Mileage	69 55	69 55
Deputy-Returning Officers—		
Rea Dickson	15 00	15 00
George F. Hall	14 00	14 00
James H Ford	14 50	14 50
Joseph Gallagher	14 00	14 00
H. V. Sanders	11 00	11 00
R. Maxwell	10 10	10 10
W H. McCallum	11 00	11 00
John Gibson	17 70	17 70
Wm. S Gifford	21 20	21 20
Samuel Coldwell, jun	17 80	17 80
E. E. Dodds	17 20	17 20
Alexander Beatty	20 00	20 00

EXPENSES of late Elections for House of Commons—Ontario—*Continued*

Constituencies.	Claimed.	Paid.
DURHAM, EAST—*Concluded.*	$ cts.	$ cts.
W. J. McLean	13 60	13 60
J. W. Sootheran	15 00	15 00
Albert E. Hetherington	16 20	16 20
John Graham	14 10	14 10
Henry Sing	15 60	15 60
C. H. Winslow	16 20	16 20
Thos. W. Kennedy	20 10	20 10
Alfred Ryley	15 10	15 10
John McDirmid	16 10	16 10
John Templeton	16 80	16 80
Total	651 04	631 54
Less amount paid by two Candidates	.....	100 00
Balance paid by Government	.....	531 54
DURHAM, WEST.		
R. ARMOUR, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
do Constable	1 00	1 00
Printing, advertising and stationery	41 26	41 26
Postage, telegrams, express charges, &c.	2 00	2 00
Mileage	15 00	15 00
Deputy Returning Officers—		
James Hagerman	15 00	15 00
Thomas Bingham	18 50	18 00
F. Stewart	15 20	15 20
Peter Coleman	14 00	14 00
S. Bowden	18 10	17 60
James Bingham	16 10	16 10
Solomon J. Williams	17 20	16 20
W. L. Broad	13 50	13 50
Stephen Chesterfield	14 40	14 40
William Lucas	10 00	10 00
John Hughes	13 20	13 20
R. Windatt	7 00	7 00
James McFeeter	10 00	10 00
Charles Keith	14 50	14 00
W. C. Manning	16 50	16 00
J. E. Galbraith	15 50	15 00
F. H. Varne	14 50	14 00
George Curtis	8 45	8 20
James Cryderman	11 00	11 00
T. Bridgman	20 80	17 40
R. W. Scobell	14 00	14 00
Andrew Malcolm	12 00	12 00
Total	436 71	429 06
Less amount paid by two Candidates	.....	100 00
Balance paid by Government	.....	329 06

EXPENSES of late Elections for House of Commons—Ontario—*Continued*

Constituencies.	Claimed.	Paid.
ELGIN, WEST.	$ cts.	$ cts.
A. MCLACHLIN, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
do Constable	1 00	1 00
Voters' Lists and Certificates thereof	49 75	43 75
Ballot boxes	6 75	6 75
Printing, advertising and stationery	61 21	61 21
Postages, telegrams, express charges, &c	2 25	2 25
Building at Nomination and Declaration	1 00	1 00
Mileage	43 70	43 70
Making up and transmitting returns to Clerk of Crown in Chancery	0 25	0 25
Deputy Returning Officers—		
J. R. Bostwick	14 00	14 00
Hugh Lynn	11 00	11 00
Robert T. Jelly	11 40	11 40
Thomas Futcher	11 00	11 00
Richard Milley	12 00	12 00
Malcolm D. McIntyre	14 30	14 30
Malcolm Campbell	8 50	8 50
William McLandress	13 50	13 50
Robert March	11 40	11 40
Archibald McIntyre	12 50	12 50
Daniel Shaw	16 00	16 00
A. E. S. K. Barclay	9 00	9 00
Dugald McPherson	13 55	13 55
Dugald Stewart	12 00	12 00
John McCallum	11 00	11 00
William Mowbray	12 20	12 20
George Munro	15 00	15 00
Samuel Kirkpatrick	15 20	12 20
Total	457 46	448 46
Less amount paid by two Candidates	.....	100 00
Balance paid by Government	.....	348 46
ELGIN, EAST.		
COLIN MUNRO, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
do Constable	1 00	1 00
Voters' Lists and Certificates thereof	79 27	79 27
Printing, advertising and stationery	70 88	70 88
Building at Nomination and Declaration	2 00	2 00
Mileage	112 80	79 80
Making up and transmitting Returns to Clerk of Crown in Chancery	5 70	5 70
Deputy Returning Officers—		
Archibald McIntyre	9 50	9 50
W. J. White	10 00	10 00
Hiram Comfort	15 20	15 20
Robt. Miller	15 40	15 40
Lyman Lewis	13 40	13 40
Jas. McKenzie	14 00	14 00
F. A. Henderson	17 00	17 00
Wm. McKay	15 00	15 00
Walter Lewis	15 70	15 70
Wm. E. Leonard	17 60	17 60
George Peacock	15 90	15 90
Ambrose Hill	16 60	16 60

EXPENSES of late Elections for House of Commons—Ontario—*Continued*

Constituencies.	Claimed.	Paid.
ELGIN, EAST—*Concluded.*	$ cts.	$ cts.
Wesley McCauseland	15 20	15 20
John A. McCauseland	15 20	15 20
Amara Lewis	15 80	15 80
W. A. Glover	15 00	15 00
Robt. Thompson	11 90	11 90
James E. Deacon	15 00	15 00
John Dean	15 20	15 20
J. S. Jones	11 60	11 60
George Laing	15 00	15 00
Isaac Connor	17 40	17 40
Chas. Drauke	10 00	10 00
John Clums	17 30	17 30
Matthew Fullerton	15 40	15 40
Benj. Dennis	16 20	16 20
Total	721 15	688 15
Less from two Candidates	.....	100 00
Balance paid by Government	.....	588 15
ESSEX.		
J. W. ASKIN, Returning Officer —		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
do Constable	3 00	1 00
do Election Clerk	50 00	.....
Voters' Lists and Certificates thereof	131 85	131 85
Ballot boxes	5 00	5 00
Printing, advertising and stationery	137 51	137 51
Postages, telegrams, express charges, &c	18 41	18 41
Mileage	186 60	159 60
Making up and transmitting Returns to Clerk of Crown in Chancery	4 00	4 00
Deputy Returning Officers—		
Joseph L Fluett	11 00	11 00
Louis J. Fluett	14 00	14 00
John R. Arkell	15 20	15 20
James Bartlett	16 00	15 00
Francis H. Meloche	16 00	15 00
Alexander Hartlett	9 00	9 00
James Geo. Cheyne	13 50	13 50
Frank A. Rutley	15 40	15 40
Frederick L. Foster	11 40	11 40
Joseph Mark	13 00	12 00
Richard Bailey	13 00	12 00
Jacob Curier	10 00	10 00
Jacques D. Lajeunesse	18 80	16 80
Frederick Mailloux	16 10	16 10
John McR. Selkirk	11 00	11 00
Paul Chevalier	8 00	8 00
Joseph Drummond	9 10	9 10
Thomas Hawkins	16 20	16 20
Charles Bell	17 40	17 40
John Milne	12 00	12 00
F. F. Bell	17 00	17 00
Peter White	11 00	11 00
Joseph St. Lewis	13 30	13 30
John Halford	12 00	12 00
Dennis Downing	12 60	12 60
George Patillo	15 90	15 90
Thomas F. Kane	13 40	13 40

Expenses of late Elections for House of Commons—Ontario—*Continued*

Constituencies.	Claimed.	Paid.
Essex—*Concluded.*	$ cts.	$ cts.
James Kerr	16 20	16 20
C. M. S. Thomas	13 00	13 00
James Templeton	9 00	9 00
Maurice B. Twomey	13 00	13 00
P. J. Freeman	12 60	12 60
Joseph Mathers	17 00	17 00
John Smith	14 00	14 00
Charles Barillier	17 00	17 00
Henry Botsford	11 20	11 20
James T. Laird	16 10	16 10
Francis S. Beach	13 00	13 00
James Eugene McGuire	11 00	11 00
Antoine Verniette, jun	16 00	16 00
A. H. Lidwell	24 00	24 00
Warren Kimball	13 80	13 80
Jonathan Wigfield	14 00	14 00
Thomas Dales	14 00	14 00
Neil Rolfson	18 00	18 00
W. A. Grenville	13 00	13 00
Joseph Coatsworth	16 60	16 60
W. H. Billings	12 00	12 00
Jasper Golding	18 30	18 30
Trinci Girard	17 10	17 10
J. B. Chauvin	10 40	10 40
John Foster	23 80	19 80
Total	1,339 77	1,250 77
Less amount paid by three Candidates	.....	150 00
Balance paid by Government	.....	1,100 77
Frontenac.		
R. M. Rose, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
do Constable	1 00	1 00
Voters' Lists and Certificates thereof	45 09	40 34
Ballot boxes, 1 box, $3.50 and 3 locks, $1.20	4 70	4 40
Printing, advertising and stationery	70 35	68 25
Mileage	137 60	137 60
Making up and transmitting Returns to Clerk of Crown in Chancery	2 08	2 08
W. Newman's account for 5 polling booths	16 25	15 00
Deputy Returning Officers—		
M. Spoor	13 00	13 00
H. Hitchcock	14 10	14 10
John Cowan	14 60	13 60
P. W. Day	13 40	13 40
J. A. McKerrie	12 80	12 80
R. G. Purdy	13 65	13 65
Wm. Sprole	13 45	13 45
Wm. Craig	13 60	13 60
D. J. Walker	14 90	14 90
Alexander Ritchie	14 50	14 50
John G. McGrath	16 70	16 70
Samuel Poole	15 90	15 90
Charles Belwa	10 85	10 85
David Trotter	14 45	14 45
John H. Kaul	15 10	15 10
George Purcell	14 05	14 05
Thos. Kelly	11 50	11 50

EXPENSES of late Elections for House of Commons—Ontario—*Continued*

Constituencies.	Claimed.	Paid.
FRONTENAC—*Concluded.*	$ cts.	$ cts.
Robert Nancollas	13 90	13 90
Michael Melville	12 60	12 60
Total	608 12	598 72
Less amount paid by Candidates	.....	100 00
Balance paid by Government	.....	498 72
GLENGARRY.		
ANGUS MACDONALD, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
do Constable	1 00	1 00
Extra do Returning Officer, proclamation, &c.	10 00	.....
Voters' Lists and Certificates thereof	57 80	57 80
Printing, advertising and stationery	61 45	52 45
Mileage	91 80	91 80
Making up and transmitting Returns to Clerk of Crown in Chancery	12 00	12 00
Deputy Returning Officers—		
Jas. A. Summers	15 20	15 20
Malcolm Munro	16 20	16 20
Robert Blackwood	15 60	15 60
John R. McDonald	16 60	16 60
John R. McDonald	15 40	15 40
James Fraser	13 60	13 60
James R. McKenzie	17 50	17 50
Alexander McKenzie	15 70	15 70
Angus McMillan	15 50	15 50
Peter Kennedy	14 00	14 00
Peter Smart	16 80	16 80
Duncan C. McRae	15 10	15 10
Wm. Bathurst	17 40	17 40
Charles Westley	15 60	15 60
William A. Fraser	17 60	17 60
Alexander Robertson	15 20	15 20
P. A. Stewart	14 60	14 60
William Stewart	16 80	16 80
John Chisholm	17 00	17 00
D. B. McMillan	13 60	13 60
Total	617 05	598 05
Less amount paid by Candidates	.....	100 00
Balance paid by Government	.....	498 05
GRENVILLE, SOUTH.		
PATRICK MCRAE, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
Legal services	46 25	46 25
Printing, advertising and stationery	46 24	46 24
Mileage	56 00	52 00
Making up and transmitting Returns to Clerk of Crown in Chancery	10 00	10 00
Deputy Returning Officers—		
Abraham Wilson	13 00	13 00
Ezra Adams	12 30	12 30
David Adams	14 30	14 30

EXPENSES of late Elections for House of Co mmons—Ontario—*Continued*

Constituencies.	Claimed.	Paid
GRENVILLE, SOUTH—*Concluded.*	$ cts.	$ cts.
James Miller	16 00	16 00
Gideon Fairburn	11 00	11 00
Ward S. Plumb	13 00	13 00
John Bush	13 00	13 00
Allen Cameron	12 00	12 00
Charlés E. Johnston	12 40	12 40
Isaiah Wright	13 40	13 40
George Whitworth	13 00	13 00
Alpheus Vanarnam	12 00	12 00
Charles Murphy	14 40	14 40
Thomas R. Melville	14 40	14 40
W. J. Bass	12 80	12 80
A. MacRorie	13 00	13 00
Gideon Lanthier	13 00	13 00
W. G. Scott	8 00	8 00
Bartholomew White	9 00	9 00
Total	$466 49	$462 49
Less amount paid by Candidates	.....	100 00
Balance paid by Government	.....	$362 49
GREY, SOUTH.		
JOSEPH MAUGAN, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
Voters' Lists and Certificates thereof	49 00	49 00
Ballot boxes	25 00	25 00
Printing, advertising and stationery	54 94	54 94
Mileage	104 10	95 10
Making up and transmitting Returns to Clerk of Crown in Chancery	5 00	5 00
Deputy Returning Officers—		
John Allgeier	14 35	14 35
William H. Ryan	18 00	18 00
John C. Winkler	15 00	15 00
James Ball	15 60	15 60
Thomas Dingman	18 60	18 60
Malcom McPhee	17 20	17 20
James Brown	13 80	13 80
Archibald Black	15 00	15 00
Hugh McKee	14 00	13 20
Kenneth McKenzie	15 00	15 00
John S. Black	14 70	14 70
Thomas Haskins	15 55	15 55
Hector McRae	16 40	16 40
Duncan Campbell	15 20	15 20
James Johnston	13 10	13 10
Charles Coutts	16 20	16 20
George Russell	11 00	11 00
John Ferguson	17 00	17 00
George Stephenson	15 80	15 20
Robert Renwick	13 40	13 40
William J. Dillon	18 40	15 40
Total	$629 34	$615 94
Less amount paid by Candidates	.....	100 00
Balance paid by Government	.....	$515 94

Expenses of late Elections for House of Commons—Ontario—*Continued*

Constituences.	Claimed.	Paid.
Grey, East.	$ cts.	$ cts.
Thomas Lauder, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
do Constable	1 00	1 00
Extra do Returning Officer	10 00	.....
Voters' Lists and Certificates thereof	75 00	75 00
Printing, advertising and stationery	86 38	84 83
Mileage	121 30	121 30
Deputy Returning Officers—		
John McArthur	15 00	15 00
Thomas Irwin	16 20	16 20
J. W, Henderson	11 00	11 00
James W. Webster	13 80	13 80
Godfrey McAllister	15 00	15 00
William Reid	11 50	11 50
Adam Goodfellow	15 80	15 80
Archibald Campbell	14 20	14 20
Francis Hassard	15 20	15 20
Milton C. Hamilton	15 00	15 00
Thomas Jordan	18 40	18 40
Robert Dunlop	12 80	12 80
James Anderson	17 00	17 00
James C. Paterson	13 80	13 80
Bowley Arnold	14 40	14 40
John Polley	14 35	14 35
Richard Bell	15 20	15 20
Kenneth McAulay	16 40	16 40
James Brown	8 40	8 40
James L. Wilson	15 00	15 00
James C. Grant	15 00	15 00
John Albrey	12 20	12 20
Josiah Garney	16 60	16 60
Wesley Long	14 30	14 30
Andrew McGirr	16 60	16 60
Robert Morrison	16 70	16 70
William J. Gibson	15 00	15 00
James Menzies	14 00	14 00
John Vert	12 85	12 85
James Cavanagh	13 70	13 70
George Johnston	11 00	11 00
George R. Middleton	14 00	14 00
Samuel C. Richmond	10 40	10 40
Francis Bole	15 20	15 20
Samuel Acheson	15 40	15 40
Robert Watson	14 50	14 50
William Cooper	12 10	12 10
Total	$903 18	$891 63
Less amount paid by Candidates	.....	100 00
Balance paid by Government	.....	$791 63
Grey, North.		
R. McKnight, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
Voters' Lists and Certificates thereof	58 46	58 46
Ballot boxes	13 50	13 50
Printing, advertising and stationery	75 20	75 20
Postages, telegrams, express charges, &c	7 34	7 34
Mileage	96 40	73 40

EXPENSES of late Elections for House of Commons—Ontario—*Continued*

Constituencies.	Claimed.	Paid.
GREY, NORTH—*Concluded.*	$ cts.	$ cts.
Deputy Returning Officers—		
William Wilson	14 00	14 00
Geo. G. B. Lang	12 00	12 00
Thomas Boardman	10 00	10 00
Thomas Gordon	7 00	7 00
George C. Cowper	14 00	14 00
John C. Spragge	15 00	15 00
James Crookshanks	13 00	13 00
William McIvor	10 20	10 20
George Atkie	12 85	12 85
John Horn	13 00	13 00
James Fleming	16 20	16 20
William Beaton	15 00	15 00
George Ingles	12 00	12 00
David Dunn	15 10	15 10
John Vasey	16 00	16 00
Alexander Stephens	14 00	14 00
George Smith	12 00	12 00
Donald Baxter	8 00	8 00
John Munro	11 60	11 60
William Thompson	15 40	15 40
David Armstrong	11 40	11 40
William G. Murray	13 20	13 20
John Sutherland	11 20	11 20
William O. Ewart	15 90	15 90
James Robertson	16 60	16 60
Alexander Bell	11 40	11 40
William J. Cavill	10 00	10 00
John McKenzie	13 00	13 00
Charles Julyan, jun	15 00	15 00
Total	$692 95	$669 95
Less amount paid by Candidates	.....	100 00
Balance paid by Government	.....	$569 95
HALDIMAND.		
AGNEW P. FARRELL, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
do Constable	1 00	1 00
Voters' Lists and Certificates thereof	65 45	65 45
Postages, telegrams, express charges, &c	55 72	55 72
Building at Nomination and Declaration	2 78	2 78
Mileage	67 10	67 10
Deputy Returning Officers—		
C. E. Campbell	10 00	10 00
James Aldridge	11 40	11 40
James Mitchell	15 85	15 85
Donald Macfarlane	14 20	14 20
James Elliott	14 00	14 00
Isaac Fry	9 40	9 40
H. K. Ruse	20 00	20 00
Robert Irving	9 40	9 40
Alexander Thompson	10 50	10 50
Richard A. Havill	9 40	9 40
David Byers	9 20	9 20
William Brown, jun	17 90	17 90
Andrew Williamson, jun	11 00	11 00

EXPENSES of late Elections for House of Commons—Ontario—*Continued*

Constituencies.	Claimed.	Paid.
HALDIMAND—*Concluded.*	$ cts.	$ cts.
James Kerr	15 40	15 40
Charles E. Bourne	11 00	11 00
John Pugsley	12 00	12 00
James Burwash	11 00	11 00
C. C. Backus	8 80	8 80
Andrew Rodgers	13 00	13 00
John Caldwell	12 00	12 00
Henry Leonard	12 40	12 40
John H. Hager	11 00	11 00
Total	528 90	528 90
Less amount paid by three Candidates	.....	150 00
Balance paid by Government	.....	378 90
HALTON.		
THOMAS RACEY, Returning Officer		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
Voters' Lists and Certificates thereof	68 25	68 25
Printing, advertising and stationery	96 15	96 15
Postages, telegrams, express charges, &c	2 99	2 99
Mileage	65 50	52 00
Deputy Returning Officers—		
John T. Elliott	16 00	16 00
Thomas Smith	11 00	11 00
John Murray	17 40	15 00
C. J McDonald	17 80	17 60
W. H. McDonald	17 20	17 20
J. S. Frazer	18 90	18 90
Joseph W. Bowes	15 20	15 20
David Featherston	15 20	15 20
Joseph M Snider	18 80	17 80
John K. Applebee	15 10	15 10
W. C. Inglehart	15 55	15 55
Henry Williams	12 40	12 40
David Alton	13 80	13 80
Robert Miller	18 25	18 25
John Mathews	14 20	14 20
S. P. Morse	14 80	14 80
James Menzies	12 80	12 80
John Easterbrook	10 50	10 00
George Thomas	15 80	15 80
R. Young	17 60	17 60
G. S. Goodville	17 60	17 60
John Ross	16 40	16 40
R. Balmer	11 20	11 20
Daniel Williams	16 10	16 10
C. P. Chisholm	14 70	14 70
Thomas Graham	14 60	13 00
Charles Jones	14 00	14 00
William Panton	11 00	11 00
F. J. Jones	10 00	10 00
Total	734 79	715 59
Less amount paid by two Candidates	.....	100 00
Balance paid by Government	.....	615 59

Expenses of late Elections for House of Commons—Ontario—*Continued*

Constituencies.	Claimed.	Paid.
Hamilton, City of.	$ cts.	$ cts.
Thomas Beasley, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
do Constable	1 00	1 00
Voters' Lists and Certificates thereof	45 70	45 70
Ballot boxes	32 00	32 00
Printing, advertising and stationery	98 78	98 78
Postages, telegrams, express charges, &c	3 00	3 00
Rent, &c. of Polling Booths	282 50	282 50
Deputy Returning Officers—		
C. Howard	8 00	8 00
Thos. Northey	8 00	8 00
James Way	8 00	8 00
C. A. Sadlier	8 00	8 00
L. McPherson	8 00	8 00
Andrew Hammond	8 00	8 00
James Houldin	8 00	8 00
Joseph Mason	8 00	8 00
James Tindell	8 00	8 00
J. S. Henderson	8 00	8 00
George H. Hill	8 00	8 00
John Saunders	8 00	8 00
A. Campbell	8 00	8 00
J. Hardiker	8 00	8 00
R. Nixon	8 00	8 00
T. N. Best	8 00	8 00
L. Hills	8 00	8 00
John Greig	8 00	8 00
W. A. Smith	8 00	8 00
John Henry	8 00	8 00
W. Herman	8 00	8 00
P. Balfour	8 00	8 00
W. Murray	8 00	8 00
James Gay	8 00	8 00
George W. Johnson	8 00	8 00
W. Malone	8 00	8 00
Richard Ellicott	8 00	8 00
James Addison	8 00	8 00
D. Dawson	8 00	8 00
Total	762 98	762 98
Less amount paid by four Candidates	.....	200 00
Balance paid by Government	.....	562 98
Hastings, West.		
W. H. Ponton, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
do Constable	2 00	1 00
Voters' Lists and Certificates thereof	50 10	50 10
Postages, telegrams, express charges, &c	77 15	75 80
Mileage	40 50	40 50
Making up and transmitting Returns to Clerk of Crown in Chancery	5 00	5 00
Deputy Returning Officers—		
A. D. Ponton	21 00	21 00
R. Newberry	11 00	11 00
A. G. Northup	21 00	21 00
Geo. C. J Hanwell	21 00	21 00
Chas. J. Hunt	21 00	21 00

Expenses of late Elections for House of Commons—Ontario—*Continued*

Constituencies.	Claimed.	Paid.
Hastings, West—*Concluded.*	$ cts	$ cts.
W. A. Ostrum	21 00	21 00
Peter Mabee	21 00	21 00
Stewart Masson	21 00	21 00
John Chapman	19 00	19 00
Ralph R. Bird	15 45	15 45
F. B. Prior	19 00	19 00
David R. Vanderwaters	17 00	17 00
James Munro	19 00	19 00
Jeremiah Simmons	15 00	15 00
William Galna	15 00	15 00
Total	520 20	517 85
Less amount paid by Candidates	.....	100 00
Balance paid by Government	.....	417 85
Hastings, East.		
Hiram Holden, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
Attending at recount, Returning Officer	8 00	8 00
do Election Clerk	8 00	6 00
Voters' Lists and Certificates thereof	62 50	52 30
Postages, telegrams, express charges, &c	64 54	64 54
Mileage	160 30	157 00
Making up and transmitting Returns to Clerk of Crown in Chancery	2 00	.....
Deputy-Returning Officers—		
W. Evans	15 00	15 00
A. B. Randall	15 00	15 00
E. Hollingsworth	11 90	11 90
Wm. Randall	13 00	13 00
Alex. Coulter	17 80	16 20
Michael Corrigan	15 20	13 20
Geo. Anderson	15 00	15 00
Bartholemew Callery	15 00	15 00
Jacob Sills	13 00	13 00
John Canniff	12 80	12 80
E. Thrasher	16 00	16 00
J. J. Ross	13 00	13 00
Albert Loucks	16 50	16 50
George Phillips	13 80	13 80
Benjamin Henry	14 00	13 00
J. M. McCannon	16 20	16 20
Wm. Wray	13 20	11 00
George Martin	17 70	17 70
M. Lasage	15 00	15 00
Total	652 44	628 14
Less amount paid by Candidates	.....	100 00
Balance paid by Government	.....	528 14

Expenses of late Elections for House of Commons—Ontario—*Continued*

Constituencies.	Claimed.	Paid.
	$ cts.	$ cts.
Hastings, East.—*Special.*		
George Taylor, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
do Constable	1 00	1 00
Voters' Lists and Certificates thereof	63 00	53 50
Printing, advertising and stationery	58 30	58 30
Building at Nomination and Declaration	4 00	4 00
Mileage	103 20	89 20
Making up and transmitting Returns to Clerk of Crown in Chancery	10 00	10 00
Deputy-Returning Officers—		
Wm. Evans	15 00	15 00
A. Coulter	16 20	16 20
George Anderson	18 60	14 60
Wm S. Randall	15 00	15 00
B. Callery	15 00	15 00
M. Corrigan	16 10	16 10
G. Hollingsworth	14 90	14 90
D. N. Demmill	15 00	15 00
Forbes Sherry	13 70	13 70
Wm. Wray	16 20	16 20
Thos. Graham	14 30	14 30
George Mailin	16 20	16 20
M. Lasage	16 20	16 20
James J. Ross	15 60	15 60
E. Philpott	14 50	14 50
E Thrasher	17 00	17 00
Wm. Clagie	16 60	16 60
W. B. Sayer	16 50	16 50
E. N. Gould	14 00	14 00
Total	604 10	576 60
Less amount paid by Candidates	.....	100 00
Balance paid by Government	.....	476 60
Hastings, North.		
George Taylor, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
do Constable	2 00	1 00
Voters' Lists and Certificates thereof	67 50	67 50
Printing, advertising and stationery	61 26	61 26
Postages, telegrams, express charges, &c	10 00	10 00
Building at Nomination and Declaration	8 00	4 00
Mileage	195 80	150 40
Deputy Returning Officers—		
F. B. Parker	13 50	13 50
A. Chard	16 60	16 60
J. Hagle	17 00	17 00
D. McQuigg	17 20	17 20
James Duncan	18 60	16 60
Wm. Phillips	19 00	19 00
E. Maloney	18 20	18 20
D. Bentley	16 60	16 60
Charles Greden	15 00	15 00
John R. Ketcheson	16 40	16 40
A. D. Ross	19 20	18 20
O. Johnston	15 80	15 80
P. J. Green	17 00	17 00
James Burton	20 80	17 80

EXPENSES of late Elections for House of Commons—Ontario—*Continued*

Constituencies.	Claimed.	Paid.
HASTINGS, NORTH—*Concluded.*	$ cts.	$ cts.
A. C. Barker	19 50	17 70
Edwin James	15 00	15 00
J. G. Foster	16 60	16 60
James Gay	16 40	16 40
Francis Reynolds	17 40	17 40
Chas. W. Barrager	18 20	18 20
Charles Donaldson	14 00	14 00
Angus Robertson	16 80	16 80
Walter Whiteford	19 80	18 00
James Tom	17 40	17 40
Total	824 56	764 56
Less amount paid by Candidates	.....	100 00
Balance paid by Government	.....	664 56
HASTINGS, NORTH.—*Special.*		
GEORGE TAYLOR, Returning Officer—		
Personal services of Returning Officer	40 00	40 00
do Election Clerk	4 00	4 00
do Constable	1 00	1 00
Printing, advertising and stationery	7 50	7 50
Postages, telegrams, express charges, &c	1 00	1 00
Building at Nomination and Declaration	4 00	4 00
Mileage	45 40	45 40
Making up and transmitting Returns to Clerk of Crown in Chancery	4 00	.....
Total	106 90	102 90
Less amount paid by Candidate	.....	50 00
Balance paid by Government	.....	52 90
HURON, NORTH.		
THOMAS HOLMES, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
do Constable	1 00	1 00
Voters' Lists and Certificates thereof	64 78	64 78
Ballot boxes	5 50	4 50
Printing, advertising and stationery	99 25	87 62
Postages, telegrams, express charges, &c	3 00	3 00
Building at Nomination and Declaration	5 00	4 00
Mileage	153 00	105 00
Making up and transmitting Returns to Clerk of Crown in Chancery	5 00	5 00
Deputy Returning Officers—		
John Cook	12 60	12 60
Wm. Malough	13 50	13 50
J. Culberton	13 00	13 00
M. Dalton	13 00	13 00
D. McIntyre	13 00	13 00
R. Phillips	13 00	13 00
P. Keating	13 00	13 00
J. Hazlewood	13 00	13 00
W. Dean	13 00	13 00
J. Flemming	13 00	13 00
Wm. McKercher	13 00	13 00
J. Cowan	13 00	13 00

Expenses of late Elections for House of Commons—Ontario—*Continued*

Constituencies.	Claimed.	Paid.
Huron, North—*Concluded.*	$ cts.	$ cts.
A. D. Kinnelly	12 00	12 00
F Scott	12 00	12 00
Wm. Clarke	13 50	13 50
W. Harris	15 50	15 50
Geo. Hood	13 00	13 00
R. Armstrong	15 50	15 50
J. Miller	14 00	14 00
James Brown	13 00	13 00
P. Porterfield	12 00	12 00
R. Currie	14 00	14 00
C. Girvin, jun	13 00	13 00
R. Murray	10 80	10 80
J. Gordon	13 50	13 50
G. McKay	12 00	12 00
B. Flynn	12 00	12 00
Wm. Small	12 00	12 00
A. Fisher	11 00	11 00
J. Johnston	12 00	12 00
Geo McKenzie	13 50	13 50
Total	804 93	743 30
Less amount paid by Candidates		100 00
Balance paid by Government		643 30
Huron, Centre.		
James Dickson, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
do Constable	1 00	1 00
Extra services of Returning Officer, searching boundaries (C. of Peace)	2 50	
Voters' Lists and Certificates thereof	58 40	58 40
Ballot boxes	12 50	9 50
Printing, advertising and stationery	106 93	88 93
Postages, telegrams, express charges, &c	5 78	5 78
Mileage	74 00	74 00
Deputy Returning Officers—		
Donald Scott	12 00	11 00
William Spence	15 40	15 40
James McNair	15 00	15 00
Adam Turnbull	12 85	12 85
Alex. Hunter	15 40	15 40
Alex. Ross	15 00	15 00
Chas. Dickson	18 20	18 20
John McIlroy	12 00	12 00
Richard Pollard	13 00	13 00
John Morrison	10 00	10 00
John O'Sullivan	20 40	19 40
Joseph Evans	15 20	15 20
Andrew McDonald	7 40	7 40
James Braithwaite	12 00	12 00
Hugh Wallace	12 00	12 00
Charles McIntosh	12 40	12 40
Thomas Neilans	15 50	15 50
John Fowler	15 80	15 80
John Buchanan	14 50	14 50
John A. McDonagh	15 75	15 75
A. Sands	12 40	12 40
John Kernigham	13 60	13 60
Edward Robertson	13 00	13 00

Expenses of late Elections for House of Commons—Ontario—*Continued*

Constituencies.	Claimed.	Paid.
Huron Centre—*Concluded.*	$ cts.	$ cts.
Hugh Hamilton	14 00	14 00
Daniel Gordon	14 00	14 00
Thos. B. VanEvery	15 00	15 00
Stephen Yates	15 00	15 00
James Thomson	15 00	15 00
James Addison	15 00	15 00
Samuel Stark	11 00	11 00
Edward Cash	14 00	14 00
William Elliott	11 00	11 00
David Manson	9 00	9 00
Samuel Smillie	9 70	9 70
Robert Landsborough	8 50	8 50
William McConnell	8 20	8 20
Total	807 31	781 81
Less amount paid by Candidates	.....	100 00
Balance paid by Government	.....	681 81
Huron, Centre—*Special.*		
Robert Gibbons, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
do Constable	1 00	1 00
Voters' Lists and Certificates thereof	65 65	65 65
Printing, advertising and stationery	110 25	90 45
Postages, telegrams, express charges, &c	3 75	3 75
Mileage	73 90	73 90
Deputy Returning Officers—		
James Addison	15 00	15 00
James Thomson	13 00	13 00
Stephen Yates	13 00	13 00
Thos. B. Van Every	12 00	12 00
Daniel Gordon	15 00	15 00
Hugh Hamilton	15 00	15 00
Edward Robertson	13 00	13 00
John Keringhan	12 60	12 60
Archibald Sands	12 40	12 40
John A. McDonagh	12 00	12 00
John Buchanan	15 40	15 40
Jonn Fowler	15 60	15 60
Thomas Neelan	15 50	15 50
Charles McIntosh	13 10	13 10
Hugh Wallace	12 00	12 00
James Braithwaite	12 00	12 00
Andrew McDonald	11 40	11 40
Joseph Evans	15 20	15 20
John O'Sullivan	19 40	17 40
John C. Morrison	14 00	14 00
Richard Pollard	12 00	12 00
John McElroy	12 00	12 00
Charles Dickson	18 20	18 20
William McConnell	12 20	12 20
Robert Landsborough	13 00	13 00
James Murray	9 00	9 00
David Manson	15 00	13 00
Alexander Ross	15 00	15 00
A. Hunter	15 20	15 20
Adam Turnbull	14 75	12 55
James McNair	15 40	15 40

Expenses of late Elections for House of Commons—Ontario—*Continued*

Constituencies.	Claimed.	Paid.
Huron, Centre—*Special*—Concluded.	$ cts.	$ cts.
William Spence	15 40	15 40
William Elliott	9 50	9 50
Edward Cash	14 00	14 00
Samuel Stark	11 00	11 00
T. S. Scott	15 20	15 20
Total	816 00	790 00
Less amount paid by Candidates		100 00
Balance paid by Government		690 00
Huron, South.		
Robert Gibbons, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
do Constable	1 00	1 00
Voters' Lists and Certificates thereof	57 65	57 65
Printing, advertising and stationery	88 20	63 70
Postages, telegrams, express charges, &c	2 75	2 75
Building at Nomination and Declaration	4 00	4 00
Mileage	69 90	69 90
Deputy-Returning Officers—		
James Patton	13 75	13 75
John L. Courtier	13 50	13 50
John Torrance	15 00	15 00
John Wigginton	13 90	13 90
David Patton	15 60	15 60
M. Eacritt	11 50	11 50
John Carrick	12 90	12 90
Thomas Kennard	11 40	11 40
Hugh Love	13 00	13 00
Wm Plunkett	17 80	17 80
A. Campbell	15 00	15 00
Geo B. Walrond	13 40	13 40
Alex. McLaren	15 60	15 60
Samuel Foster	7 80	7 80
H. V. Dirstein	11 20	11 20
Mick. Zellar	12 20	12 20
J W. Hogarth	13 00	13 00
C Provty	13 00	13 00
Charles Brown	15 00	15 00
Henry Doyle	20 00	17 00
John Matheson	17 00	17 00
Thomas Allan	11 25	11 25
James Bonthron	13 80	13 80
George Turnbull	13 80	13 80
George Hackney	15 70	15 70
John Esson	15 40	15 40
J. A. Nelles	14 40	14 40
W. H. Hime	14 40	14 40
Wm. Downing	14 40	14 40
John Ridout	14 60	14 60
Total	710 80	683 30
Less amount paid by Candidates		100 00
Balance paid by Government		583 30

EXPENSES of late Elections for House of Commons—Ontario—*Continued*

Constituencies.	Claimed.	Paid.
KENT.	$ cts.	$ cts.
JOHN MERCER, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
do Constable	1 00	1 00
Voters' Lists and Certificates thereof	115 80	115 80
Ballot boxes	6 00	6 00
Printing, advertising and stationery	74 83	74 83
Postages, telegrams, express charges, &c	8 88	8 88
Mileage	130 40	130 40
Deputy-Returning Officers—		
A. W. Brown	13 90	13 90
James Burch	15 00	15 00
James W. Riley	15 00	15 00
W. A. McCrea	12 00	12 00
J. Skey	11 00	11 00
Peter Rutherford	15 00	15 00
Daniel Forsyth	15 00	15 00
Joseph Woods	15 00	15 00
James Richardson	15 00	15 00
J. M. Taylor	15 00	15 00
T. R. Harris	14 00	14 00
J. Blackwood	15 20	15 20
R. O. Miller	17 20	17 20
Charles Ritchie	18 20	18 20
James Purdy	16 40	16 40
J. G. Woods	18 00	18 00
J. N. Gibb	17 00	17 00
P. Hodges	17 60	17 60
D. W. Eberts	17 00	17 00
J. Donevan	17 60	17 60
A. Ouellette	16 40	16 40
J. Welch	17 40	17 40
J. W. Marentelle	18 00	18 00
D. R. Farquharson	13 70	13 70
W. C. Fletcher	19 30	19 30
John Coutts	17 40	17 40
Michael Cleary	17 00	17 00
Wm. W. Holmes	17 00	17 00
M. McNeil	17 20	17 20
D. E. Echlier	15 00	15 00
John Jenner	12 80	12 80
W. H. Taylor	17 40	17 40
C. Renwick	14 80	14 80
F. W. Smith	16 00	16 00
R. Monck	18 00	18 00
Wm. R. Fellowes	11 90	11 90
F. K. Rice	17 40	17 40
James Leslie	16 20	16 20
Abraham Wilson	17 00	17 00
S. Stokes	16 00	16 00
E. F. Bunnell	13 20	13 20
Wm. R. Fellowes	13 20	13 20
D. B. McDonald	17 00	17 00
Francis J. Lawyer	17 00	17 00
Total	1,101 31	1,101 31
Less amount paid by Candidates	.....	100 00
Balance paid by Government	.....	1,001 31

Expenses the late Election for House of Commons—Ontario—*Continued*

Constituencies	Claimed.	Paid.
Kingston, City of.	$ cts.	$ cts.
E. J. Barker, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
do Constable	1 00	1 00
Extra do Returning Officer, 3 Returns to Candidates.	3 00	.....
Legal services	10 00	5 00
Voters' Lists and Certificates thereof	38 00	38 00
Postages, telegrams, express charges, &c	0 31	0 25
Printing, advertising and stationery	66 75	66 75
Mileage	50 95	34 60
Making up and transmitting Returns to Clerk of Crown in Chancery	4 40	3 40
Making polling compartments	51 00	51 00
Rental of 17 polling places	170 00	170 00
Deputy Returning Officers—		
John Johnston	8 00	8 00
Wm. Perry	8 00	8 00
G. McMahon	8 00	8 00
H. Cummings	8 00	8 00
John Campbell	8 00	8 00
M. Quinn	8 00	8 00
P. Curtis	8 00	8 00
F. Scobell	8 50	8 50
L. Le Richaux	8 00	8 00
J. R. Burke	8 00	8 00
S. S. Phippen	8 50	8 50
Geo J. Jeffrey	8 00	8 00
D. J. Pugle	8 00	8 00
W. H. Savage	8 00	8 00
A. C. McMahon	8 00	8 00
Wm. Carter	8 00	8 00
Samuel Shaw	8 00	8 00
Total	600 41	575 00
Less amount from three Candidates	.....	150 00
Balance paid by Government	.....	425 00
Lambton.		
James Flintoft, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
do Constable	1 00	1 00
Voters' Lists and Certificates thereof	142 16	142 16
Printing, advertising and stationery	92 42	92 42
Postages, telegrams, express charges, &c	10 19	8 44
Mileage	208 90	151 70
Deputy Returning Officers—		
Hugh Smith	10 00	10 00
William J. Keyes	12 00	12 00
Edward H. Johnston	12 00	12 00
James Copeland	10 00	10 00
James Faulkner	9 50	9 50
George E. Murphy	8 00	8 00
James Peats	9 00	9 00
Jacob Perkins	8 00	8 00
William J. Boosey	10 00	10 00
Henry Brown	15 00	15 00
William Smith	10 00	10 00
Samuel Howden	8 00	8 00
Benjamin Learn	12 00	12 00

Expenses of late Elections for House of Commons—Ontario—*Continued*

Constituencies.	Claimed.	Paid.
Lambton—*Concluded.*	$ cts.	$ cts.
Robert R. Dickey	13 25	12 25
Newton Fripp	12 25	12 25
James Brown	13 70	13 70
John B. Beveridge	15 20	15 20
Thomas W. Brown	11 40	11 40
John Lowrie	13 00	13 00
John Brebner	10 00	10 00
George B. Johnston	14 00	14 00
Joseph Featherston	8 00	8 00
William J. Proctor	11 00	11 00
James Watson	9 00	9 00
William Robertson	12 25	12 25
Charles S. Duncan	12 00	12 00
Ralph Gillespie	10 50	10 50
Robert Dawson	9 60	9 60
John Smith	12 00	12 00
John L. Wilson	15 00	15 00
James Armstrong	16 90	12 40
William G. Willoughby	9 85	9 60
Peter McLean	11 20	11 20
John Holbrook, jun	12 50	12 50
James Spalding	13 40	13 40
James Williamson	13 90	13 90
William McLeay	9 80	9 80
Michael Elleeker	11 00	11 00
James Thompson	11 60	11 60
Alexander Davidson	11 80	11 80
David Smith	14 80	14 80
John W. Cronell	15 50	15 50
Adam Duffus	13 80	13 80
Donald C. McIntyre	13 40	13 40
Thomas Greenwood	14 00	14 00
John Morrison	12 40	12 40
Duncan S. Robertson	12 30	12 30
Thomas R. K. Scott	12 80	12 80
Finlay McKinlay	16 00	16 00
Total	1,105 27	1,040 57
Less amount paid by Candidates		100 00
Balance paid by Government		940 57
Lanark, North.		
John Menzies, Returning Officer—		
Personal services as Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
do Constable	1 00	1 00
Voters' Lists and Certificates thereof	38 10	38 10
Printing, advertising and stationery	27 25	27 25
Building at Nomination and Declaration	4 00	4 00
Mileage	47 00	47 00
Making up and transmitting Returns to Clerk of Crown in Chancery	2 00	2 00
Deputy Returning Officers—		
John Paul	15 00	15 00
William Robertson	15 20	15 20
Alfred M. Guey	17 00	17 00
Peter McDougall	12 00	12 00
Wm. A. Field	11 00	11 00
Alexander Watt	16 20	16 20
James Connery	12 00	12 00

Expenses of late Elections for House of Commons—Ontario—*Continued*

Constituencies.	Claimed.	Paid.
Lanark, North—*Concluded.*	$ cts.	$ cts.
John Dickison	12 00	12 00
Wm. Dickison	8 00	8 00
Archibald Rankin	8 00	8 00
Alexander R. McIntyre	14 05	14 05
Archibald Penman	12 60	12 60
Andrew McInnes	12 20	12 20
John Scott	15 00	15 00
John Patterson	9 00	9 00
Thomas Coulter	15 00	15 00
George O'Brien	15 00	15 00
Total	406 60	406 60
Less amount paid by Candidates	.....	100 00
Balance paid by Government	.....	306 60
Lanark, South.		
James Thompson, Returning Officer—		
Personal services as Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
do Constable	1 00	1 00
Voters' Lists and Certificates thereof	67 80	67 80
Printing, advertising and stationery	53 73	50 98
Postages, telegrams, express charges, &c	1 13	1 13
Mileage	56 60	54 10
Deputy Returning Officers—		
W. H. Grant	11 00	9 50
Thomas Brooke	15 00	15 00
Henry Moorehouse	15 00	15 00
Michael Stanley	12 80	12 80
James Patterson	13 10	13 10
James Freeman	13 30	13 30
Samuel Wilson	12 70	12 70
Henry Rigney	11 20	11 20
Henry Mayberry	15 80	15 80
Lawrence Dowdall	13 80	13 80
Henry Ferguson	14 60	14 60
Andrew Carswell	14 40	14 40
Neil Stewart	13 80	13 80
Ewen McEwen	13 00	13 00
A. R. G. Peden	11 00	11 00
Geo. A. Cornell	12 40	12 40
William Rowison	11 00	11 00
Donald McEwen	18 40	17 60
Edward Chalmers	12 00	12 00
John Ferguson	13 70	13 70
William M. Keith	11 00	11 00
William Graham	10 00	10 00
James S. Moore	13 80	13 80
William J. McLean	12 00	12 00
Total	663 06	555 51
Less amount paid by Candidates	.....	100 00
Balances paid by Government	.....	455 51

Expenses of late Elections for House of Commons—Ontario—*Continued*

Constituencies.	Claimed.	Paid.
Leeds, North, and Grenville.	$ cts	$ cts.
Ormond Jones, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
do Constable	1 00	1 00
Voters' Lists and Certificates thereof	45 00	45 00
Ballot boxes	10 75	10 00
Printing, advertising and stationery	48 45	48 45
Mileage	72 00	52 00
Making up and transmitting Returns to Clerk of Crown in Chancery	3 00	3 00
Deputy Returning Officers—		
J. K Weir	15 00	15 00
H. M. Brown	15 30	15 30
E. H. Whitmarsh	16 60	16 60
Thomas Connor	15 40	15 40
H. McCrea	15 00	15 00
Samuel S. Connor	15 40	15 40
John Mackey	15 00	15 00
John Rutherford	16 00	16 00
Thomas O'Rielly	15 45	15 45
John Meikle	8 00	8 00
R. Kernahan	17 00	17 00
R. Leslie	8 80	8 80
John Conn	17 40	15 40
John Ross	18 60	16 00
E. L. B. Connéll	8 00	8 00
John McPherson	15 00	15 00
Elijah Pelton	15 80	15 80
Robert Wallace	16 60	16 60
Total	512 55	487 20
Less amount from Candidates	.....	100 00
Balance paid by Government	.....	387 20
Leeds, South.		
William Patrick, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
do Constable	1 00	1 00
Voters' Lists and Certificates thereof	87 00	32 80
Printing, advertising and stationery	60 00	60 00
Postages, telegrams, express charges, &c	6 00	6 00
Mileage	85 00	70 00
Deputy Returning Officers—		
Duncan Ripley	12 20	12 20
J. R. Dargarel	13 00	11 00
James Bilton	15 80	15 80
John McGuire	12 62	12 62
George Bell	15 00	15 00
W. W. Williams	15 00	15 00
C. C. Strathers	14 30	14 30
H. H. Turner	15 00	15 00
H. B. Howard	15 70	15 70
John Thompson	15 00	15 00
George Peck	16 80	16 80
J. A. Bradley	15 00	15 00
Alex. Sliter	14 00	14 00

Expenses of late Elections for House of Commons—Ontario—*Continued*

Constituencies.	Claimed.	Paid.
Leeds, South—*Concluded.*	$ cts.	$ cts.
R. S. Byington	15 30	15 30
Miller Stevens	15 00	15 00
A. Derbyshire	15 00	15 00
D. Phillips	14 00	14 00
John E. Brown	15 00	15 00
J. A. Blackburn	14 00	14 00
James P. Lamb	15 00	15 00
L. N. Philips	16 00	16 00
M. J. Connolly	16 00	16 00
John Dickey	15 00	15 00
Norris V. Mallory	14 10	11 40
Morton Hughs	15 75	15 75
A. E. Smythe	15 00	15 00
Freeman Britton	10 19	10 19
Philip Heaslip	15 00	15 00
Samuel McCammon	15 00	15 00
Total	731 76	657 86
Less paid by Candidates	.....	100 00
Balance paid by Government	.....	557 86
Lennox.		
O. T. Pruyn, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
do Constable	1 00	1 00
Voters' Lists and Certificates thereof	53 00	53 00
Printing, advertising and stationery	109 86	109 86
Building at Nomination and Declaration	4 00	4 00
Mileage	128 00	128 00
Making up and transmitting Returns to Clerk of Crown in Chancery	10 00	10 00
Deputy Returning Officers—		
F. Seldon	15 00	14 00
Philip Embury	11 00	11 00
Andrew Fraser	15 00	15 00
James McCoy	18 00	18 00
Thomas Flynn	15 00	11 00
F. Mewberry	17 00	15 00
C. L. Rogers	15 00	15 00
Wm. H. Mowbray	14 00	14 00
T. B. Chamberlain	16 30	16 30
Abram Winters	17 00	16 00
Geo. Dracny	16 00	16 00
Peter W. Dafoe	16 00	16 00
Ira Ham	15 00	15 00
E. R. Sills	15 80	15 80
James Chamberlain	18 60	14 00
Thomas Anderson	16 20	16 20
Wm. H. Perry	17 40	17 40
Peter E. R. Millet	15 40	15 40
Isaac F. Aylesworth	15 50	15 50
Luke C. Spafford	17 40	17 40
A. W. Henderson	15 00	15 00
Total	705 46	692 86
Less amount paid by Candidates	.....	100 00
Balances paid by Government	.....	592 86

EXPENSES of late Elections for House of Commons—Ontario—*Continued*

Constituencies.	Claimed.	Paid.
LINCOLN.	$ cts.	$ cts.
JOSEPH A. WOODRUFF, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
do Constable	1 00	1 00
Voters' Lists and Certificates thereof	98 10	98 10
Printing, advertising and stationery	205 62	155 00
Postages, telegrams, express charges, &c.	4 50	4 50
Mileage	70 00	70 00
Deputy Returning Officers—		
Allen G. Nelson	15 90	15 90
A. D. Lacey	15 00	15 00
Walter V. Hare	15 70	15 70
Brock Palmer	14 85	14 85
Edwin M. Mitchell	13 00	13 00
Ephraim W. Grabb	16 20	16 20
W. S. Kerr	16 20	16 20
R. VanNorman	15 00	15 00
Jesse Rawling	16 30	16 30
Clarke Simms (No. 17)	15 20	15 20
John W. Couridine	14 00	14 00
Gilbert Schooley	14 00	14 00
Hiram Slater	15 80	15 80
Robert Brownlow	15 00	15 00
James H. Bessy	15 40	15 40
C. E Hamilton	21 00	21 00
Mortimer A. Ball	21 00	21 00
W. D. Swayze	21 40	21 40
W. A. Macdonald	21 00	21 00
John Clark Eccles	21 00	21 00
A. J. Macgregror	15 00	15 00
Geo W. Ball	15 00	15 00
Horace Comfort	11 00	11 00
H Yale	11 00	11 00
Frederick St. John	21 00	21 00
William Patterson	21 00	21 00
Total	876 17	823 89
Less amount paid by Candidates	.....	100 00
Balance paid by Government	.....	723 89
LONDON, CITY OF.		
W. C. GILL, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
do Constable	1 00	1 00
Voters' Lists and Certificates thereof	99 40	99 40
Printing, advertising and stationery	66 72	65 22
Postages, telegrams, express charges, &c	1 80	1 80
Mileage	17 00	17 00
Making up and transmitting Returns to Clerk of Crown in Chancery	5 00	5 00
24 screens, $42; rent of polling stations, $142; use of chairs, &c., $2.50	186 50	184 00
Deputy Returning Officers—		
A. S. Abbott	8 00	8 00
G. R. Sanderson	9 50	8 00
Robert Scott	8 00	8 00
E. R. Reed	8 00	8 00
Wm. McBride	8 00	8 00
John Brown	8 00	8 00
Wm. Moore	8 00	8 00

Expenses of late Elections for House of Commons—Ontario—*Continued*

Constituencies.	Claimed.	Paid.
London, City of—*Concluded.*	$ cts.	$ cts.
C. D. Shaw	8 00	8 00
H. W. Blinn	8 00	8 00
Corbet Locke	8 00	8 00
J. B Smith	8 00	8 00
W. C. Gill	8 50	8 50
P. McKenzie	8 00	8 00
A. G. Smyth	8 00	8 00
W. A. Beddoe	8 00	8 00
Polling District No. 16, W. Clarke	9 00	8 00
G. M. Gunn	8 00	8 00
A. Robinson	8 00	8 00
W. H. Fairburn	8 00	8 00
Alex. Gunn	8 00	8 00
John Martin	8 00	8 00
P. H. Atwood	8 00	8 00
W. D Culna	8 00	8 00
A. McAdam	8 00	8 00
	640 42	
Less this amount as per Returning Officer's account for D.R.O.	3 00	
Total	637 42	633 92
Less amount paid by Candidates	.....	100 00
Balance paid by Government	.....	533 92
Middlesex, North.		
W. K. Atkinson, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
do Constable	1 00	1 00
Voters' Lists and Certificates thereof	77 79	77 79
Printing, advertising and stationery	115 75	72 55
Building at Nomination and Declaration	4 00	4 00
Mileage	149 50	149 50
Making up and transmitting Returns to Clerk of Crown in Chancery	50 00	10 00
Deputy Returning Officers—		
William Miller	15 60	15 60
James Jones	12 80	12 80
John Hanna	12 00	12 00
John Waltham	11 00	11 00
H. Hodgins	15 00	15 00
M. Collisson	15 80	15 80
W. Toohey	16 40	16 40
James Grant	15 00	15 00
J. Irvine	12 00	12 00
P. A. McIntyre	12 00	12 00
J. E Barclay	13 80	13 80
E. R. Barclay	11 60	11 60
L. E. Shipley	16 00	16 00
D. Shoff	16 00	16 00
A. Horson	15 60	15 60
W. Fraser	11 60	11 60
W. Amos	15 70	15 70
J. O. Hore	15 60	15 60
T. McInnes	14 40	14 40
D. Wyllie	11 60	11 60
D. McKenzie	15 60	15 60
W. J. Anderson	15 10	15 10
John Love	15 00	15 00

EXPENSES of late Elections for House of Commons—Ontario - *Continued*

Constituencies.	Claimed.	Paid.
MIDDLESEX, NORTH—*Concluded.*	$ cts.	$ cts.
R. McIntyre	17 00	17 00
J. Dawson	15 00	15 00
W. Wells	15 40	15 40
H. H. Killeridge	15 00	15 00
W. W. Rutherford	15 25	15 25
E. B. Smith	15 00	15 00
W. H. Atkinson	15 00	15 00
Total	898 89	815 69
Less amount paid by Candidates	.....	100 00
Balance paid by Government	.....	715 69
MIDDLESEX, EAST.		
WM. GLASS, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
do Constable	1 00	1 00
Voters' Lists and Certificates thereof	81 88	81 88
Printing, advertising and stationery	90 20	85 20
Postages, telegrams, express charges, &c	1 50	1 50
Building at Nomination and Declaration	10 00	4 00
Mileage	180 50	177 95
72 screens—13 allowed; Deputies charged for balance	126 00	22 75
Deputy Returning Officers—		
James Rogers	15 00	15 00
Chris. Hoffman	15 00	15 00
Jas. Leain	16 00	16 00
D. P. Aylesworth	12 80	12 80
L. McMurray	17 80	17 80
C. Barr	14 40	14 40
L. Maley	13 00	13 00
A. Barton	15 60	15 60
W. L. Brown	17 00	17 00
G. Waugh	17 30	17 30
J. C. Hughes	14 40	14 40
D. D. Brazell	14 00	14 00
W. Cooper	14 50	14 50
G. T. Scott	12 00	12 00
S. Wheston	15 40	12 60
J. Grant	33 30	13 00
A. Smibert	17 40	12 40
J. Teir	14 00	14 00
D. Grant	19 40	14 60
A. Isaac	12 20	12 20
E. Plummer	16 40	15 40
H. W. S. Wright	15 20	15 20
S. Kennon	15 00	15 00
J. Symmonds	17 60	17 60
James Watts	19 00	16 60
Henry Anderson	16 50	16 50
F. W. H. C. Jarvis	16 00	16 00
J. H. Bartley	15 00	15 00
C. P. Morden	14 20	14 20
S. Raney	13 40	13 00
M. Fisher	17 00	17 00
R. Whitter	16 50	16 50

Expenses of late Elections for House of Commons—Ontario—*Continued*

Constituencies.	Claimed.	Paid.
Middlesex, East—*Concluded.*	$ cts.	$ cts.
W. Lee	22 50	16 50
J. Burns	14 20	14 20
J. H. Haynes	19 00	19 00
G. W. Keast	21 80	15 00
Total	1,148 88	982 58
Less from two Candidates	.....	100 00
Balance paid by Government	.....	882 58
Middlesex, West.		
Stephen Blackburn, Returning Officer—		
Personal services as Returning Officer	60 00	60 00
do Election Officer	8 00	8 00
do Constable	1 00	1 00
Voters' Lists and Certificates thereof	53 38	53 38
Printing, advertising and stationery	54 20	54 20
Postages, telegrams, express charges, &c	4 25	4 25
Mileage	81 50	60 70
Making up and transmitting Returns to Clerk of Crown in Chancery	1 49	1 49
Deputy Returning Officers—		
Angus Campbell	18 40	18 40
Angus McIntaggart	13 20	13 20
David McEachern	13 30	13 30
Hector McFarlane	13 00	13 00
James Howe	15 30	15 30
Prosper Deming	14 20	14 20
George Wilson	14 00	14 00
Andrew Wilson	12 60	12 60
Thomas English	12 80	12 80
Wilmot Sibaisland	12 00	12 00
Robert Bodkin	13 50	13 50
E. G. Hacker	11 00	11 00
Wm. Field	11 50	10 50
Robert H. Baker	12 00	10 60
John Barry	17 20	17 20
John Hutton	13 00	13 00
Edward Goldrick	13 20	13 20
Charles Mole	10 00	10 00
J. B. Winlow	11 00	11 00
W. P. Laird	10 15	10 15
Donald C. McPhail	10 00	10 00
Patrick O'Keefe	10 00	10 00
G. M. Harrison	10 00	10 00
J. B. Kelly	10 00	10 00
W. Murphy	10 60	10 00
Thomas Caveney	10 60	10 60
Eli Griffith	10 00	10 00
A. M. McEvoy	10 80	10 80
Dugald Leitch	10 00	10 00
Thomas L. Armstrong	11 20	11 20
Total	628 37	604 57
Less amount paid by Candidates	.....	100 00
Balance paid by Government	.....	504 57

EXPENSES of late Elections for House of Commons—Ontario—*Continued*

Constituencies.	Claimed.	Paid.
MONK.	$ cts.	$ cts.
D. D'EVERARDO, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
Voters' Lists and Certificates thereof	90 62	82 84
Printing, advertising and stationery	57 24	54 90
Postages, telegrams, express charges, &c	9 36	8 11
Building at Nomination and Declaration	4 00	4 00
Mileage	202 30	200 10
Deputy Returning Officers—		
Joel D. Felker	15 20	15 20
H. J. Sharp	13 60	13 60
Isaac Springstead	13 00	13 00
James W. Shaver	15 20	15 20
Nelson Messmore	16 00	16 00
James Blott	18 00	18 00
S. W. Hornibrooke	10 10	10 10
Archibald Cowper	12 00	12 00
C. E. S. Black	11 00	11 00
A. Mackrague	16 60	16 60
Henry Pipe	15 70	15 70
Benjamin Bramer	13 40	13 40
Jacob W. Strong	16 40	16 40
Aaron Braat	14 25	14 25
T J. Galbraith	16 40	16 40
William Ayers	14 00	14 00
John B. Crow	9 55	9 55
L. L. Beckett	15 70	15 70
Jesse H. Killman	16 20	16 20
William Chalmers	18 20	18 20
John Henderson	18 10	18 10
John W. Overholt	13 00	13 00
G E. Robertson	12 50	12 50
William Macwhinney	16 00	16 00
Total	$781 62	$768 05
Less amount paid by Candidates	.....	100 00
Balance paid by Government	.....	$668 05
MUSKOKA.		
J. EWART LOUNT, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
do Constable	1 00	1 00
Attending at recount—Returning Officer	34 00	34 00
do Election Clerk	34 00	26 00
Voters' Lists and Certificates thereof	43 80	36 80
Printing, advertising and stationery	88 43	88 43
Postages, telegrams, express charges, &c	19 88	19 88
Building at Nomination and Declaration	4 00	4 00
Mileage	1,274 50	816 60
Deputy Returning Officers—		
Thomas Whyte	16 00	16 00
R. Kimber Johns	15 00	15 00
J. E. Lount	19 20	17 80
Frederick N. Toye	14 55	14 55
W. J. Hill	23 00	15 00
Alexander Henderson	15 00	15 00
David Dickson	15 60	15 60
James Boyer	15 00	15 00

Expenses of late Elections for House of Commons—Ontario—*Continued*

Constituencies.	Claimed.	Paid.
Muskoka—*Concluded.*	$ cts.	$ cts.
William H. Spencer	15 20	15 20
David Ferguson	16 00	16 00
Frederick Richardson	17 00	17 00
H. J. Coate	16 20	16 20
Daniel Bain	12 80	12 80
Henry C. Guy	15 00	15 00
Joseph A. Laylor	10 90	10 90
William Ditchburn	15 60	15 60
Andrew Oastler	14 80	14 80
Edgar Barbrary	9 00	9 00
David Patterson	13 50	13 50
Louis E. Kinborn	14 00	14 00
James McAllister	16 00	15 00
Alexander McKenzie	16 20	16 20
D. F. Burkyr	28 20	17 00
J. B. Gordon	21 00	13 00
D. F. Burk	20 40	17 20
Thomas Simpson	11 70	11 70
Robert T. Pope	25 50	15 00
Alexander Stewart	14 10	14 10
William Fryer	19 00	15 00
George Todd	13 00	13 00
Robert F. Blair	14 20	14 20
Neil McLean	13 40	13 40
Archibald McNeil	16 50	15 10
Geo. A. Vancaney	13 00	13 00
Henry Armstrong	18 00	18 00
H C. Hamilton	23 40	23 40
Arthur L. Brown	31 10	31 10
James Sharp	17 05	15 00
	$2,219 11	$1,695 46
To error in addition for R. O. account	30	
Total	$2,219 41	
Less amount paid by Candidates		100 00
Balance paid by Government		$1,595 46
Niagara.		
John Powell, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
do Constable	2 00	1 00
Voters' Lists and Certificates thereof	14 60	13 85
Printing, advertising and stationery	17 38	15 38
Postages, telegrams, express charges, &c	2 00	2 00
Mileage	23 80	16 40
Deputy Returning Officers—		
John Sands	15 00	15 00
John M. Clement	15 00	15 00
Charles Carrider	15 00	15 00
Wm. S Winterbottom	16 60	16 60
Charles Fisher	15 00	15 00
Wm. J. Hamilton	14 00	14 00
Total	218 38	207 23
Less paid by Candidates		100 00
Balance paid by Government		107 23

Expenses of late Elections for House of Commons—Ontario—*Continued*

Constituencies.	Claimed.	Paid.
Norfolk, South.	$ cts.	$ cts.
J. H. McCall, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
do Constable	1 00	1 00
Extra do Returning Officer	3 00	3 00
Attending at recount—Returning Officer	8 75	8 75
do Election Clerk	5 00	.....
Voters' Lists and Certificates thereof	83 25	67 25
Ballot boxes	6 66	6 16
Printing, advertising and stationery	51 22	50 72
Postages, telegrams, express charges, &c	16 90	16 20
Building at Nomination and Declaration	4 00	4 00
Mileage	149 50	126 50
Delivering ballot boxes to Sheriff	2 00	.....
Deputy Returning Officers—		
W. H. Wells	12 80	12 80
Jamon Gray	15 20	15 20
Lewis B. Wilson	10 00	10 00
James Fry	11 60	11 60
James W. Smith	14 10	14 10
W. A. Charlton	14 40	14 40
James Slater	13 60	13 60
Thomas Forsyth	13 80	13 80
Harold Holst	15 80	15 80
John Murphy	18 40	14 40
D. J. Ellis	12 50	12 50
G. W. Griffin	15 40	15 40
M. B. Wilson	11 60	11 60
J. W. Husband	12 20	12 20
Thomas M. England	10 00	10 00
S. H Ryerse	15 00	15 00
Isaac Austion	13 10	13 10
John V. Watts	9 50	9 50
D. C. Brady	8 50	8 50
H. P. Wilcox	14 40	14 40
Brian Varey	13 60	13 60
	703 38	639 93
To error in D.R. Officer's account	0 30	
Total	703 68	
Less amount paid by Candidates	.....	100 00
Balance paid by Government	.....	551 68
Norfolk, North.		
Edmund Deedes, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
do Constable	1 00	1 00
Attending at recount, Returning Officer	6 00	6 00
do Election Clerk	4 00	2 00
Voters' Lists and Certificates thereof	74 30	74 30
Printing, advertising and stationery	67 13	67 13
Postages, telegrams and express charges	4 50	4 50
Mileage	79 90	63 90
Making up and transmitting Returns to Clerk of Crown in Chancery	5 50	5 50
Services of a Deputy-Returning Officer and an Agent enquiring into disturbance	4 00	.....

EXPENSES of late Elections for House of Commons—Ontario—*Continued*

Constituencies.	Claimed.	Paid.
NORFOLK, NORTH—*Concluded.*	$ cts.	$ cts.
Deputy-Returning Officers—		
David Wilson	15 30	15 30
T. S. Dumutt	16 40	16 40
Benjamin Thomas	14 10	14 10
Charles T. Smith	17 00	17 00
William C. Thompson	15 80	15 80
Samuel Heath	12 00	12 00
W. F. Nickerson	13 60	13 60
Israel Slaght	12 60	12 60
E. H. Lundy	14 25	14 25
Lyman N. Colver	11 20	11 20
Alfred Sussex	15 40	15 40
David Randall	17 10	17 10
Oscar E. Tisdale	14 00	14 00
Robert Green	14 20	14 20
Aaron Beam	17 20	17 20
Fred. T. Carlyle	15 80	15 80
Francis R. Berry	17 00	17 00
Benjamin Maber	13 20	13 20
A. O Buchner	15 20	15 20
T. C. H. Heron	15 10	15 10
T. M. Hanselman	16 20	16 20
Luke Cook	12 30	12 30
John Williamson	15 00	15 00
Bernard H. Foley	15 00	15 00
W. W. Livingston	11 00	11 00
T. G. Matheson	8 00	8 00
Total	688 28	674 28
Less amount paid by Candidates	.....	100 00
Balance paid by Government	.....	582 28
NORTHUMBERLAND, WEST.		
EDMUND A. MACNACHTAN, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
do Constable	1 00	1 00
Voters' Lists and Certificates thereof	49 20	49 20
Ballot boxes	2 50	2 00
Printing, advertising and stationery	99 36	84 86
Building at Nomination and Declaration	4 00	4 00
Mileage	125 00	125 00
Deputy-Returning Officers—		
W. H. Floyd	14 00	14 00
Edward Farry	14 00	14 00
Andrew Black	13 00	13 00
John E. Kennedy	15 00	15 00
John Fox	15 00	15 00
James B. Haig	14 00	14 00
T. J. Milligan	14 30	14 30
Walter Riddle	16 30	16 30
James Carruthers	13 50	13 50
William Kerr	14 20	14 20
David Robertson	17 50	17 50
George Lackville	15 80	15 80
R. J. Rutherford	15 60	15 60
Henry Wilson	16 30	15 80
Thomas Lawlers	15 00	15 00
John L. Boyd	17 15	17 15

EXPENSES of late Elections for House of Commons—Ontario—*Continued*

Constituencies.	Claimed.	Paid.
NORTHUMBERLAND, WEST—*Concluded.*	$ cts.	$ cts.
Alex. Coffee	17 20	17 20
Walter Gilleland	18 20	18 20
Michael Godfrey	17 30	17 30
Charles Gillespie	15 60	15 60
John Thackery	16 10	16 10
James Roberts	16 30	16 30
Total	690 41	674 91
Less amount paid by Candidates	.....	100 00
Balance paid by Government	.....	574 91
NORTHUMBERLAND, EAST.		
JOHN M. GROVER, Returning Officer—		
Personal services as Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
do Constable	2 00	1 00
Voters' Lists and Certificates thereof	81 70	81 70
Printing, advertising and stationery	94 69	86 19
Postages, telegrams, express charges, &c	9 89	9 89
Building at Nomination and Declaration	2 00	
Mileage	105 70	83 80
Deputy Returning Officers—		
A. Nars	15 00	15 00
J. M. Teesdale	15 00	15 00
M. K. Lockwood	15 00	15 00
Richard Hewitt	15 00	15 00
John Sharpe	15 40	15 40
John Clarke	15 60	15 60
D. Kennedy	11 20	11 20
T. F. Webb	15 35	15 35
A. B. Cheffins	15 40	15 40
Smith Herriman	15 80	15 80
G. L. Duncan	15 70	15 70
M. J. Doyle	11 00	11 00
G. S. Johnson	15 40	15 40
G. A. Smith	15 70	15 70
A. A. Becker	10 00	10 00
T. M. Pearson	15 00	15 00
W. D. Easton	16 80	16 80
A. C. Singleton	17 40	17 40
H. J. Scripture	21 00	19 00
M. H, Fieldhouse	10 30	10 30
E. S. Sandborn	15 00	15 00
Ranson Curtis	15 40	15 40
R. P. Hurlburt	15 00	15 00
G. L. Huyck	16 00	16 00
A. C. Huyck	13 70	13 70
F. Macoun	15 60	15 60
John Rutherford	14 30	14 30
Alexander Donald	15 00	15 00
James Donald	16 60	16 60
Total	797 63	762 23
Less amount paid by Candidates	.....	100 00
Balance paid by Government	.....	662 23

Expenses of late Elections for House of Commons—Ontario—*Continued*

Constituencies.	Claimed.	Paid.
Ontario. North.	$ cts.	$ cts.
Nelson G. Reynolds, Returning Officer—		
Personal services as Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
do Constable	1 00	1 00
Attending at recount—Returning Officer	10 00	5 00
do Election Clerk	5 00	3 00
Voters' Lists and Certificates thereof	94 40	94 40
Ballot boxes	6 00	6 00
Printing, advertising and stationery	79 25	65 92
Postages, telegrams, express charges, &c.	12 50	10 00
Mileage	265 80	213 43
Making up and transmitting Returns to Clerk of Crown in Chancery	5 00	
Forming Polling Divisions in Thora, Mara and Rama	5 00	
Deputy Returning Officers—		
William Spence	16 00	16 00
Peter Christie	14 20	14 20
Robert Harrington	12 20	12 20
Richard Lund	12 00	12 00
A. E. McCan	11 50	11 50
John Christie	9 70	9 70
H. Burnham	14 00	14 00
W. M. Cochrane	12 70	12 20
John Foy	14 50	14 50
D. Carmichael	15 40	15 40
Thos. H. Glendening	12 05	12 05
Murdock McPhaden	12 80	12 80
Edward Edwards	15 40	15 40
Charles Burnham	15 50	15 50
Thos. H. Walshe	11 00	11 00
George Smith	13 00	13 00
J. W. Patterson	8 00	8 00
Hugh Bruce	11 40	11 40
J. B. Linton	16 60	16 60
F. Warren	13 70	13 70
C. E. Hewett	12 60	12 60
H. E. O'Dell	16 20	16 20
M. H. Revell	13 03	13 03
John Waldron	14 40	14 40
James McDermott	15 80	15 80
Thomas Fahey	18 00	17 80
James E. Walks	9 25	9 25
L. P. Strickney	12 00	12 00
A. D. Williams	15 00	15 00
John Wideman	14 40	14 40
E. H. Hilborn	18 50	18 50
Thomas Graham	16 00	16 00
Edward Major	10 00	10 00
J. J. Gould	15 20	15 20
G. B. Miller	15 60	15 60
W. Nelson	9 60	9 60
Geo. Leask	15 00	15 00
C. F. Collins	18 60	18 60
John J. Taylor	14 20	14 20
Total	1,086 98	1,001 68
Less amount paid by Candidates	.....	100 00
Balance paid by Government	.....	901 08

Expenses of late Elections for House of Commons—Ontario—*Continued*

Constituencies.	Claimed.	Paid.
Ontario, South.	$ cts.	$ cts.
J. Ham Perry, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
do Constable	1 00	1 00
Voters' Lists and Certificates thereof	68 15	68 15
Printing, advertising and stationery	77 73	77 73
Mileage	87 60	51 80
Making up and transmiting Returns to Clerk of Crown in Chancery	5 00	5 00
Deputy Returning Officers—		
Andrew McKay	16 20	16 20
James Linton	12 00	12 00
Calvin Campbell	12 30	12 30
David Gilchrist	14 80	14 80
Sylvester McKay	15 00	15 00
Hector Beaton	15 00	15 00
William Major	15 70	15 70
James Taylor	14 00	14 00
David Birrell	15 80	15 80
Thomas Dunn	13 00	13 00
Joseph Monkhouse	12 00	12 00
John Hamer Grenwood	15 60	15 60
George Roberts	12 00	12 00
R. T. Harrison	15 20	15 20
David Burns	15 60	15 60
A. G. Small	17 00	17 00
B. Dingle	16 20	16 20
George Doidge	12 60	12 60
Laren Foster	14 00	14 00
Hugh Fraser	14 30	14 30
George T. Hall	15 00	15 00
John G. Kelley	15 00	15 00
James A. Campbell	11 00	11 00
Jordan Post	12 00	12 00
William Mearns	15 20	15 20
C. A. Jones	15 00	15 00
Michael Dullea	15 40	15 40
C. W. Smith	15 20	15 20
John Bailes	15 00	15 00
J. S. Steele	15 00	15 00
Total	739 58	703 78
Less amount paid by Candidates	.....	100 00
Balance paid by Government	.....	603 78
Ottawa City.		
Alexander Burritt, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
do Constable	1 00	1 00
Extra services of Returning Officer	46 00	7 50
do Election Clerk	.....	2 00
Voters' Lists and Certificates thereof	112 00	112 00
Ballot Boxes	10 25	10 25
Printing, advertising and stationery	142 85	142 85
Mileage	94 20	51 20
Cleaning City Hall	5 00	2 00
Deputy Returning Officers—		
H. J. O'Neil	8 00	8 00
J. P. O'Meara	8 00	8 00

EXPENSES of late Elections for House of Commons—Ontario—*Continued*

Constituencies.	Claimed.	Paid.
OTTAWA CITY—*Concluded,*	$ cts.	$ cts.
Charles Desjardins	8 00	8 00
Frederick Davis	8 00	8 00
John Charles Boyce	8 00	8 00
Gerald F. Brophy	8 00	8 00
Henry C. Monk	8 00	8 00
J. Bishop	8 00	8 00
W. D. Ross	8 00	8 00
Christopher Graburn	8 00	8 00
A. D. Davis	8 00	8 00
G. S. Sutherland	8 00	8 00
William Rae	8 00	8 00
Joseph L. Olivier	8 00	8 00
Michael O'Neil	8 00	8 00
Joseph N. Favreau	8 00	8 00
T. G. O. Coté	8 00	8 00
James F. Brown	8 00	8 00
W. A. Jamieson	8 00	8 00
Maxime Belanger	8 00	8 00
J. H. P. Gibson	8 00	8 00
A. Robillard	8 00	8 00
A. Pratt	8 00	8 00
James H. Thompson	8 00	8 00
William Finlay	8 00	8 00
William O'Keefe	8 00	8 00
Leon David	8 00	8 00
Alexander Duff	8 00	8 00
John Cass	9 00	9 00
Chas. S. Scott	8 00	8 00
Archibald Graham	8 00	8 00
Mileage, D. R. Officers and Poll Clerks	12 40	12 40
Polling places, 31	310 00	310 00
Screens, 15	45 00	45 00
Total	1,094 80	1,013 20
Less amount paid by Candidates	.....	200 00
Balance paid by Government	.....	813 20
OXFORD, NORTH.		
GEORGE PERRY, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
Voters' Lists and Certificates thereof	68 70	68 50
Ballot boxes	12 00	12 00
Printing, advertising and stationery	78 28	78 28
Mileage	69 20	69 20
Making up and transmitting Returns to Clerk of Crown in Chancery	2 00	2 00
Deputy Returning Officers—		
F. Schofield	10 25	10 25
W. F. Ross	10 00	10 00
D. White	9 00	9 00
E. Lakeman	11 00	11 00
W. Scarff	12 00	12 00
James Scarff	8 50	8 50
John Bain	12 00	12 00
D. McAllan	7 00	7 00
G. Edgar	11 00	11 00
T. F. Mitchell	14 10	14 10
J. Pettigrew	11 40	11 40
D. Bastedo	12 40	12 40

Expenses of late Elections for House of Commons—Ontario—*Continued*

Constituencies.	Claimed.	Paid.
Oxford, North—*Concluded.*	$ cts.	$ cts.
Wm. Key	10 90	10 90
M. F. Ainslie	11 70	11 70
D. Cuney	14 60	14 60
G. Bretz	14 00	14 00
J. Kilborn	8 00	8 00
W. McDonald	12 00	12 00
E Tree	12 50	12 50
D W. McKay	12 60	12 60
Alfred Harwood	12 60	12 60
Robert Facey	10 35	10 35
John McMullen	13 00	13 00
D. R. Calder	12 70	12 70
Hugh McDonald	13 80	13 80
E. H. Brown	9 10	9 10
W. Whitstone	14 00	14 00
Hugh Fraser	11 50	11 50
Robert Murray	15 70	15 70
Alexander L. Murray	13 60	13 60
James Pelton	16 60	16 60
Hugh C. Ross	11 00	11 00
John H. Thomas	15 00	15 00
Total	692 08	691 88
Less amount paid by Candidates	.....	100 00
Balance paid by Government	.....	591 88
Oxford, South.		
James Ingersoll, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
do Constable	1 00	1 00
Voters' Lists and Certificates thereof	67 60	67 60
Ballot boxes	6 75	6 75
Printing, advertising and stationery	78 78	78 78
Postages, telegrams, express charges, &c	2 86	2 86
Mileage	55 20	55 20
Deputy Returning Officers—		
Abraham Hillsdon	15 80	15 80
Samuel Allen	16 20	16 20
Henry Crotty	11 00	11 00
W. W. Griffin	15 00	11 00
William McLeod	15 00	11 00
O. W. Ferguson	13 75	13 50
F. G. Carroll	15 00	11 00
R. A. Woodcock	12 70	11 20
Isaiah W. Elliott	16 20	15 20
George Smith	10 80	10 80
John Hodgson	13 60	13 60
George Lish	12 00	12 00
John Secord	16 15	11 40
William S Law	15 00	14 00
John Garrett	9 50	9 50
Isaac B Smith	15 00	15 00
John Cooper	11 00	11 00
A. L Wilcox	10 00	10 00
James A. Wood	12 00	12 00
John Duncan	11 00	11 00
Samuel S. Burtis	16 00	12 00

Expenses of late Elections for House of Commons—Ontario—*Continued*

Constituencies.	Claimed.	Paid.
Oxford, South—*Concluded.*	$ cts.	$ cts.
John W. Nesbitt	15 00	15 00
William Gai	15 80	15 80
Fred J. Clark	15 00	15 00
Gaoriel Lount	15 00	11 00
George W. Falconer	15 60	15 60
James G. Petrit	13 40	13 40
William Schell	15 00	15 00
Thomas M Walker	14 40	14 40
Charles Mason	10 00	10 00
Enoch Long	12 40	12 40
Total	704 49	675 99
Less amount received from Candidates	.....	100 00
Balance paid by Government	.....	575 99
Peel.		
Robert Broddy, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
do Constable	1 00	1 00
Voters' Lists and Certificates thereof	49 34	49 34
Printing, advertising and stationery	49 85	49 85
Postages, telegrams, express charges, &c	1 00	1 00
Mil age	58 40	54 80
Making up and transmitting Returns to Clerk of Crown in Chancery	6 00	6 00
Deputy Returning Officers—		
John McCulla	8 00	8 00
Alex. Armour	13 00	13 00
Wm. Forster	13 00	13 00
Geo. Graham	15 00	15 00
Thos Holtby,	14 10	14 10
Wm. Speirs	14 00	14 00
Geo. Bowles	14 25	14 25
A. McClelland	16 60	16 60
D. Lawrence	16 20	16 20
R. C McCollum	16 50	16 50
S. Gray, sen	9 40	9 40
Wm. Nixon	14 70	14 70
N. Harrison	13 20	13 20
Henry Clarkson	16 20	16 20
Ed. Taylor	15 40	15 40
Chas. Wilcox	13 40	13 40
John Eakins	13 20	13 20
F. Birdsall	14 50	14 50
J H Folwell	12 00	12 00
Geo. Rutledge	12 80	12 80
D. J. McKinnon	17 60	17 60
Wm. J. Pinney	11 00	11 00
Total	537 64	534 04
Less amount paid by Candidates	.....	100 00
Balance paid by Government	.....	434 04

EXPENSES of late Elections for House of Commons—Ontario—*Continued*

Constituencies.	Claimed.	Paid.
PERTH, NORTH.	$ cts.	$ cts.
JOHN HASSIE, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
Voters' Lists and Certificates thereof	100 20	99 30
Ballot boxes	8 57	8 57
Printing, advertising and stationery	102 65	102 65
Mileage	134 30	84 60
Making up and transmitting Returns to Clerk of Crown in Chancery	10 00	10 00
Deputy Returning Officers—		
Thomas Miller	15 00	15 00
E Winstanly	15 00	15 00
G. J Waugh	15 00	15 00
J. Johns	15 00	15 00
H Sewell	15 00	15 00
C. Paickert	14 00	14 00
R. Myers	15 00	15 00
D Scott	15 00	15 00
G. G Ewart	15 00	15 00
J. Owen	15 40	15 40
W. Patterson	15 80	15 80
A. M. Fisher	16 20	16 20
J. Patterson	17 40	17 40
J. N Zinkman	14 90	14 90
J. Pearson	15 40	15 40
R H. Kelly	14 70	14 70
John G. Lett	12 80	12 80
Thos. Coveney	17 80	17 80
James Prindible	16 60	16 60
W. Featherston	16 60	16 60
F. Jacob	15 40	15 40
J. D Whaley	15 00	15 00
J W Chalmers	15 00	15 00
John Watson	14 80	14 80
Henry Freeborn	14 60	14 60
J. O'Loane	18 00	18 00
John Stewart	15 40	15 40
A. G Campbell	14 60	14 60
G. S. Climie	16 60	16 60
R. G. Roberts	16 80	16 80
F. B. Himsworth	16 40	16 40
Thos. Fullarton	18 20	18 20
Robt. Cleland	15 20	15 20
John Argo	15 40	15 40
George McGill	15 00	15 00
McBeth Green	15 00	15 00
J W. Devlin	13 00	13 00
George Sutherland	15 00	15 00
J. R. Hamilton	15 00	15 00
F. Kee	12 00	12 00
Total	1,037 72	987 12
Less amount paid by Candidates		100 00
Balance paid by Government		887 12

EXPENSES of late Elections for House of Commons—Ontario—*Continued*

Constituencies.	Claimed.	Paid.
PERTH, SOUTH.	$ cts.	$ cts.
P. WHELIHAN, Returning Officer—		
Personal services of eturning Officer	60 00	60 00
do Election Clerk	8 00	8 00
do Constable.	1 00	1 00
Voters' Lists and Certificates thereof	63 90	63 90
Ballot boxes.	9 50	9 50
Printing, advertising and stationery	148 82	137 92
Mileage	108 20	60 40
Making up and transmitting Returns to Clerk of Crown in Chancery	10 00	10 00
Deputy Returning Officers—		
Wm. Box	15 40	15 40
Thos McIntyre	15 40	15 40
L. Crittenden	15 40	15 40
F. D Moore	15 20	15 20
Daniel S. Rupert	15 40	15 40
Robert F Barbour	15 40	15 40
Robert Christie	13 00	13 00
Hugh Campbell	15 00	15 00
R. H Sarvis	14 00	14 00
John Anderson	15 40	15 40
David Brethom	17 00	17 00
James Dinsmore	15 80	15 80
William Johnston	18 00	18 00
Edward Delmage	16 60	16 60
John L. Kastur	16 10	16 10
John McKellar	17 00	17 00
William Taylor	15 60	15 60
James Clyne	16 60	16 60
H. A. Scarth	18 40	18 40
Dennis O'Leary	17 80	17 80
Luke King	19 40	19 00
Timothy Carroll	18 80	18 80
James Gillespie	15 00	15 00
Ferdinand Ulterick	17 70	17 70
George Levereage	19 40	19 00
James Brown	17 20	17 20
Edmund Sitzer	19 40	19 00
Samuel Zurzbigg	18 60	18 60
Total	$873 42	$813 52
Less amount paid by Candidates		100 00
Balance paid by Government		$713 52
PETERBOROUGH, EAST.		
F. W. HAULTAIN, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
do Constable	1 00	1 00
Voters' Lists and Certificates thereof	65 36	65 36
Ballot boxes	2 25	2 25
Printing, advertising and stationery	185 73	117 13
Postages, telegrams, express charges, &c	8 85	8 85
Mileage	209 95	202 35
Deputy Returning Officers—		
John Wood	8 00	8 00
John Stephenson	8 00	8 00
Wm. Sharp	13 40	13 40
W. H. Stephenson	10 50	10 50
S. H Dewart	14 50	14 50

Expenses of late Elections for House of Commons—Ontario—*Continued*

Constituencies.	Claimed.	Paid.
Peterborough, East—*Concluded.*	$ cts.	$ cts.
Thos. E. Wilde	13 00	13 00
W. J. W. Mellville	17 85	17 85
Wm. Anderson	16 80	16 80
Sidney Wm. Clegg	10 80	10 80
Thomas Casement	12 80	12 80
Michael Torpey	15 80	15 80
Francis Cleam	13 80	13 80
James F. McMillan	9 80	9 80
Stewart Brown	14 20	14 20
Wm. Darling	11 20	11 20
Edward McIlvener	12 00	12 00
Wm. F Darling	12 40	12 40
Chas. A. Wastell	8 00	8 00
R. S. Garratt	18 00	14 00
Samuel Robson	10 20	10 20
Maurice Hartnett	18 00	18 00
Alex. Southworth	16 10	16 10
J. B. Palmer	16 70	16 70
David Brodie	8 70	8 70
N. Crowe	12 05	12 05
W. C. Sanders	12 00	12 00
S. S. Peck	12 00	12 00
William Harris	14 40	14 40
Geo. Read	12 00	12 00
James M. Drummond	12 30	12 30
George Stewart	12 50	12 50
E. P. Munn	17 20	17 20
Andrew Brown	15 80	15 80
Total	$971 94	$891 74
Less amount paid by Candidates		100 00
Balance paid by Government		$791 74
Peterborough, West.		
James A. Hall, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
Voters' Lists and Certificates thereof	78 00	78 00
Printing, advertising and stationery	112 75	60 78
Postages, telegrams, express charges, &c	0 40	0 40
Mileage	27 70	27 70
Making up and transmitting Returns to Clerk of Crown in Chancery	1 00	1 00
Deputy Returning Officers—		
Wm. Smithson	14 00	14 00
Robt. Tair	13 25	13 25
Wm. Wood	8 20	8 20
Frank Adams	12 80	12 80
C. Burton	13 00	13 00
Richard Waram	16 50	16 50
S. McKibben	12 60	12 60
Thos. Telford	9 85	9 85
Wm. Helen	14 00	14 00
W. G. Thompson	14 00	14 00
F. N. Kennin	13 50	13 50
C. D. Macdonald	8 00	8 00
J. D. Collins	12 00	12 00
Wm. Cumming	13 50	13 50
F. W. Fairbairn	12 00	12 00
J. J. Davidson	13 00	13 00

EXPENSES of late Elections for House of Commons—Ontario—*Continued*

Constituencies.	Claimed.	Paid.
PETERBOROUGH, WEST—*Concluded.*	$ cts.	$ cts.
F. E. Bell	13 50	13 50
Wm. Lee	14 00	14 00
Total	515 55	463 58
Less from two Candidates	.....	100 00
Balance paid by Government	.....	363 58
PRINCE EDWARD.		
JAMES GILLESPIE, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
do Constable	1 00	1 00
Voters' Lists and Certificates thereof	77 03	72 28
Printing, advertising and stationery	113 72	89 72
Postages, telegrams, express charges, &c.	1 25	1 25
Mileage	108 60	108 60
Deputy Returning Officers—		
W. J. Osborne	15 10	15 10
R. W. Herman	13 00	13 00
E. T. Chase	13 19	13 19
R. J. Osborne	12 00	12 00
Francis Atkin	15 00	15 00
Wm. Smeaton	12 00	12 00
John Twigg	15 00	15 00
Robert Doyle	13 00	13 00
Alva S. Carson	15 30	15 30
Melbourne Wright	19 40	16 50
F. Dodge	17 80	17 80
S. J. Minaker	15 70	15 70
Richard Lobb	17 00	17 00
Alva Scott	17 40	17 40
S. D. Crandall	16 80	16 80
Harvey Spafford	15 40	14 65
Stewart Wilson, jun.	14 20	14 20
R. A. Norman	14 20	14 20
John W. Hyatt	15 80	15 80
Thos. H. Morgan	16 60	14 35
David Longer	14 80	14 80
John H. Osborne	12 00	12 00
Peter Wood	15 00	15 00
R. B. Mastin	17 20	17 20
Thos. Moore	12 00	12 00
Ira B. Barton	13 60	13 60
Benjamin C. Ainsworth	12 60	12 60
Richard Noxon	17 20	13 20
James Jacques	12 80	12 80
James Benson	8 00	8 00
Total	808 69	770 04
Less amount paid by Candidates	.....	100 00
Balance paid by Government	.....	670 04

EXPENSES of late Elections for House of Commons—Ontario—*Continued*

Constituencies.	Claimed.	Paid.
PRESCOTT.	$ cts.	$ cts.
JAMES P. WELLS, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
do Constable	1 00	1 00
Voters' Lists and Certificates thereof	30 76	30 76
Printing, advertising and stationery	60 70	60 70
Mileage	58 40	58 40
Making up and transmitting Returns to Clerk of Crown in Chancery	8 00	8 00
Deputy Returning Officers—		
James Gamble	11 00	11 00
James Steele	11 40	11 40
Paul Labrosse	9 00	9 00
Martin Leroy	11 80	11 80
Michael Marcly	15 30	15 30
Peter R. McLaurin	8 00	8 00
John Shields	10 60	10 60
Thomas Higginson	15 00	15 00
Edward Smith	8 00	8 00
E. A. Johnston	9 50	9 50
Thomas O. Steele	13 10	13 10
John D. Pattee	12 20	12 20
John R. Brownrigg	12 00	12 00
H. A. Higginson	18 00	18 00
John M. Rusker	14 80	14 80
John McGauvreau	12 20	12 20
Jonathan Cross	10 30	10 30
John Downing	10 80	10 80
John A. McLeod	15 40	15 40
John Hill	12 00	12 00
Alexander McLean	9 50	9 50
Adolphe Clavette	16 30	16 30
V. Duford	8 50	8 50
W. A. Chamberlain	14 60	14 60
John Lamb	14 40	14 40
Total	530 56	530 56
Less amount paid by Candidates	.....	150 00
Balance paid by Government	.....	380 56
RENFREW, NORTH.		
JAMES MORRIS, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
do Constable	1 00	1 00
Voters' Lists and Certificates thereof	30 73	25 93
Mileage	121 40	121 40
Printing, Advertising and Stationery	75 98	75 98
Deputy Returning Officers—		
Robert Hill	11 80	11 80
George Marshall	17 00	17 00
Alexander McLaren	10 40	10 40
Patrick Daley	19 00	19 00
Abel Beach	11 00	11 00
William Wright	17 20	17 20
Joseph Keyes	14 60	14 60
Thomas Childerhouse	21 00	19 00
Robert Cobirn	16 00	16 00
D. C. Chamberlain	15 00	15 00
A. J. Fortier	10 50	10 50
F. E. Fortier	15 00	15 00

Eppenses of late Elections for House of Commons—Ontario—*Continued*

Constituencies.	Claimed.	Paid.
Renfrew, North—*Concluded.*	$ cts.	$ cts.
Thomas Lett	17 40	17 40
Edward Leach	16 80	16 80
Joseph Kennedy	16 20	16 20
James Dempster	15 20	15 20
Edmund Bennett	19 00	19 00
George T. Burke	17 50	17 50
Malcolm McPhee	16 60	16 60
Total	594 31	587 51
Less amount paid by Candidates	.....	100 00
Balance paid by Government	.....	487 51
Renfrew, South.		
A. Irving, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
do Constable	2 00	1 00
Voters' Lists and Certificates thereof	27 20	22 10
Printing, advertising and stationery	71 85	71 85
Postages, telegrams, express charges, &c	0 50	0 50
Mileage	128 00	125 80
Deputy-Returning Officers—		
J. D. McNab	14 30	13 00
Patrick Gorman	16 50	15 20
Alex. Brown	12 00	12 00
Robert Carss	15 00	15 00
James Bell	9 75	9 75
Andrew Taylor	11 40	11 40
Martin Sheedy	17 50	17 50
John Whelan	11 20	11 20
John A Hickey	15 00	15 00
James Cairney	15 00	15 00
Cornelius O'Grady	15 00	15 00
George Early, jun	9 60	9 60
Thomas Clark	15 80	15 80
Andrew Hamilton	12 10	12 10
W. F. McCreany	12 60	12 60
Robert Drysdale	11 00	11 00
Simon O'Gorman	15 00	15 00
Thomas Costello	16 40	16 40
William Halpenny	12 00	12 00
Total	554 70	543 80
Less amount paid by Candidates	.....	100 00
Balance paid by Government	.....	443 80
Russell.		
James Keays, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
do Constable	1 00	1 00
Voters' Lists and Certificates thereof	55 86	55 86
Printing, advertising and stationery	71 00	71 00
Postages, telegrams, express charges, &c	2 00	.....

Expenses of late Elections for House of Commons—Ontario—*Continued*

Constituencies.	Claimed.	Paid.
Russell—*Concluded.*	$ cts.	$ cts.
Mileage	120 00	63 00
Making up and transmitting Returns to Clerk of Crown in Chancery	10 00	10 00
Deputy-Returning Officers—		
James Lafrance	23 20	12 00
Richard Chatrand	14 00	14 00
Alfred Hill	15 00	15 00
John D. Wilson	8 85	8 85
Launcelot Jackson	14 20	10 20
Edward Turnbull	16 00	16 00
Wm. Loux	14 00	14 00
Wm. McKeown	22 00	18 00
James McCaul	12 70	12 70
Joachim Miron	11 80	11 80
Alex. McCaul	15 20	15 20
Thomas Tubman	11 00	11 00
Thomas Evans	11 00	11 00
John C. Bower	17 00	15 00
Thomas McEvoy	14 40	14 40
John Kennedy	11 70	11 70
Archibald Carson	19 40	19 00
Peter Talbot	21 60	19 00
Wm. J. Marlin	20 00	14 00
Joshua Hardy	18 00	12 40
William Gray	13 00	9 00
John E. Lowrie	19 00	19 00
Henry Cowan	13 30	13 30
David Gamble	21 40	12 40
Joseph Baskerville	20 90	14 40
Glenholme Garrett	18 60	12 60
H. Marlin	21 00	19 00
James Graham	25 80	15 00
Total	791 91	658 81
Less amount paid by Candidates	.....	100 00
Balance paid by Government	.....	558 81
Russell—*Special.*		
James Keays, Returning Officer—		
Personal services of Returning Officer	40 00	40 00
do Election Clerk	4 00	4 00
Printing, advertising and stationery	10 00	10 00
Mileage	29 90	27 00
Making up and transmitting Returns to Clerk of Crown in Chancery	5 00	.....
Heating Town Hall	2 00	.....
Total	90 90	81 00
Less amount paid by Candidate	.....	50 00
Balance paid by Government	.....	31 00
Simcoe, North.		
T. D. McConkey, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
Attending at recount—Returning Officer	15 00	15 00
do Election Clerk	6 00	6 00

Expenses of late Elections for House of Commons—Ontario—*Continued*

Constituencies.	Claimed.	Paid.
Simcoe, North—*Concluded.*	$ cts.	$ cts.
Voters' Lists and Certificates thereof	132 40	132 60
Ballot boxes	43 70	43 70
Printing, advertising and stationery	125 36	125 36
Postages, telegrams, express charges, &c	7 83	4 32
Mileage	150 40	150 20
Deputy Returning Officers—		
Phillip Marvin	16 00	16 00
A. R. Bingham	15 00	15 00
Henry Bird	16 00	16 00
Alex. McKenzie	16 00	16 00
George Plaxton	12 50	12 50
H. M. Cleland	15 20	15 20
Arthur Bligh	10 00	10 00
J. F. Mathewson	15 70	15 70
G H. Lawrence	15 00	15 00
J. H. Smith	10 00	10 00
Theo. Earl	10 00	10 00
John O'Connell	12 00	12 00
Thos Macham	14 80	14 80
Alex. Hyslop	14 80	14 80
W. Boyle	13 20	13 20
Thos. Robinson	18 25	18 25
Donald Blair	12 50	12 50
Mr. Campbell	14 40	14 40
Angus Bell	14 40	14 40
W. A. Furlong	15 00	15 00
Patrick Loftus	16 10	16 10
William Harvey	14 10	14 10
Robert H. Platt	15 20	15 20
Mathew Lawson	19 00	19 00
John Darby	13 90	13 90
George E. Sneath	17 80	17 80
John Morren	12 10	12 10
W J Keating	15 00	15 00
William Lumnis	13 00	13 00
Thomas Wynne	14 30	14 30
Eusebe Duquette	12 20	12 20
Alex. Patterson	10 00	10 00
Charles Ross	15 20	15 20
Samuel Widdies	11 40	9 60
Walter L. Carter	15 40	15 40
Angus McKay	8 50	8 50
William Todd	14 00	14 00
Chas Grant	10 00	10 00
A. Fowlie	15 30	15 30
Wm. Joyce	15 10	15 10
Thomas McKaugher	15 00	15 00
Thomas Kitchen	18 30	17 50
E. J Ritchey	11 10	11 10
Thos. S. McLeod	16 10	16 10
Marmaduke Harper	13 20	13 20
George Tudhope	9 20	9 20
G. B. Ormsby	16 00	16 00
James Greenlaw	12 50	12 50
William Murray	17 60	17 60
William Wilson	13 60	13 60
Francis Barr	15 00	15 00
George Sneath	15 50	15 50
Total	1,280 14	1,273 03
Less amount paid by Candidates	.....	100 00
Balance paid by Government	.....	1,173 03

Expenses of late Elections for House of Commons—Ontario—*Continued*

Constituencies.	Claimed.	Paid.
	$ cts.	$ cts.
Simcoe, South.		
Thomas Machonchy, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
do Constable	1 00	1 00
Voters' Lists and Certificates thereof	75 00	75 00
Ballot boxes	12 65	8 00
Printing, advertising and stationery	65 17	65 17
Postages, telegrams, express charges, &c	5 19	5 19
Building at Nomination and Declaration	2 00	2 00
Mileage	91 30	80 85
Deputy Returning Officers—		
Samuel Driffall	9 00	9 00
R. Stewart	8 00	8 00
J. D. Booth	17 80	17 80
F. D Fraser	14 60	14 60
G. Evans	13 70	13 70
J. Wilson	14 80	14 80
F. Aitkins	16 00	16 00
H. Stone	9 20	9 20
W H. Dixon	15 00	15 00
S. H. Washburn	15 00	15 00
G Dinwoody	16 60	16 60
J. Allen	14 20	14 20
Alfred Wilson	16 20	16 20
Thomas Scott	16 40	16 40
Chas. Polling	18 30	16 60
J. Gordon	18 50	17 00
H. McCookey	14 00	14 40
F. W. Hewson	12 00	12 00
R. McKee	16 00	16 00
R T. Banting	21 10	16 60
Thomas Herring	12 90	12 90
Alex. F. Cooper	13 00	13 00
H. Pettigrew	14 90	14 90
J. Reed	21 00	18 00
M. Colquhoun	17 95	15 20
H. Graham	16 30	16 30
J. Lamont	16 60	16 60
J. Hood	14 60	14 60
J. C. Hart	15 00	15 00
W. Wright	15 00	15 00
Total	773 96	745 81
Less amount paid by Candidates	.....	100 00
Balance paid by Government	.....	645 81
Stormont.		
D. E. McIntyre, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
Voters' Lists and Certificates thereof	40 30	40 30
Printing, advertising and stationery	57 45	57 45
Building at Nomination and Declaration	4 00	4 00
Mileage	89 20	89 20
Making up and transmitting Returns to Clerk of Crown in Chancery	5 00	5 00
Deputy Returning Officers—		
Francis Dawson	17 20	17 20
Francis Anderson	20 00	19 00
John J. Shaver	17 20	17 20

Expenses of late Elections for House of Commons—Ontario—*Continued*

Constituencies.	Claimed.	Paid.
Stormont—*Concluded.*	$ cts.	$ cts.
James Burton	17 50	17 50
Alexander McNaughton	15 00	15 00
Gordon Bush	19 00	19 00
Jonah Coulthart	19 00	19 00
Angus Gillies	17 10	17 10
David Irvin	16 20	16 20
Æneas McDonald	19 00	19 00
John A. Cockburn	19 00	19 00
Duncan McAuley	16 70	16 70
Alexender Fraser	17 40	17 40
Hugh McDairmid	19 00	19 00
Donald McIntosh	18 50	18 50
Total	531 75	530 75
Less amount paid by Candidates	.....	100 00
Balance paid by Government	.....	430 75
Toronto, West.		
C. Lindsay, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
Legal services	15 00	.....
Voters' Lists and Certificates thereof	182 70	109 90
Printing and stationery	135 70	135 70
Postages, &c	3 75	3 75
Making up and transmitting Returns to Clerk of Crown in Chancery	10 00	10 00
Selecting and fitting up 42 Polling Stations	126 00	115 50
Rent of 42 Polling Stations	335 00	335 00
Deputy Returning Officer—		
A. Dixon	8 50	8 50
A. Collier	9 10	9 10
W. J. Read	8 80	8 80
W. H. Bath	8 60	8 60
E. L. Read	8 40	8 40
H. J. Wicham	9 00	9 00
H. E. Morphy	8 60	8 60
W. E. Higgins	8 40	8 40
G. H. Wyatt	7 00	7 00
John Broadwood	9 00	9 00
R. M. Ross	8 00	8 00
E. D. Woodcock	9 00	9 00
Wm, R. Chayter	8 00	8 00
M. Shephard	9 00	9 00
A. Suttaford	9 20	9 20
W. T. English	8 70	8 70
H. Bolster	8 00	8 00
W. G. Eakins	8 00	8 00
John Webb	8 00	8 00
George Griffith	9 00	9 00
T. A. Fair	8 00	8 00
T. C. Moffatt	9 00	9 00
F. M. McDougal	8 30	8 30
J. Y. Varcoe	8 00	8 00
Fred'k Wilson	8 80	8 80
P. S. Ross	8 60	8 60
T. W. Ferrell	8 40	8 40
R. G. Barrett, jun	9 00	9 00
Jas. Ross	9 00	9 00
James Crowther, jun.	8 40	8 40
I. W. Hetherington	8 70	8 70

Expenses of late Elections for House of Commons—Ontario—*Continued*

Constituencies.	Claimed.	Paid.
Toronto, West—*Concluded.*	$ cts.	$ ct2.
R. J. Score	8 00	8 00
J. T. Jones	8 00	8 00
James Browne	9 00	9 00
H. B. Manley	8 00	8 00
Jos. Lawson	9 00	9 00
Robt. Robinson	9 20	9 20
Wm. N. Cooper	9 00	9 00
W. J. Coates	8 80	8 80
Alex'r Ronald	9 00	9 00
J. G. Denison	8 00	8 00
G. G. S. Lindsay	8 50	8 50
Total	1,235 15	1,136 85
Less amount paid by Candidates	.....	100 00
Balance paid by Government	.....	1,036 85
Toronto, Centre.		
Fred. W. Jarvis, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
do Constable	1 00	1 00
Extra do Returning Officer	44 00	10 00
Voters' Lists and Certificates thereof	82 90	82 90
Printing, advertising and stationery	68 11	68 11
Mileage	4 55	4 55
Making up and transmitting Returns to Clerk of Crown in Chancery	1 86	1 86
Selecting and fitting up polling places	90 00	90 00
Rent of 30 polling places	300 00	300 00
Deputy Returning Officer—		
W. E. Hodgins	8 40	8 40
T. E. Moberly	8 60	8 60
R. Manle	8 50	8 50
B. R. Clarkson	8 70	8 70
Henry W. Eddis	8 60	8 60
Wm. B. Nichol	8 50	8 50
B. E. Bull	8 50	8 50
J. B. Tyrell	12 00	12 00
Robert Hodge	8 60	8 60
E. H. E. Eddie	8 50	8 50
David Henderson	8 50	8 00
John Creighton	8 40	8 40
E. Coatsworth, jun	8 50	8 50
Walter Barwick	8 50	8 50
E. Taylor English	8 80	8 80
Trievelyan Ridout	8 50	8 50
William A. Orr	8 50	8 50
S. Roper Crickmore	8 60	8 60
John B. Rankin	8 10	8 10
Frank E. Hodgins	8 50	8 50
James E. Lees	9 00	9 00
Thomas S. Jarvis	9 00	9 00
J. H. Scott	8 50	8 50
Wm. B. Northup	8 50	8 50
T. T. Rolph	8 50	8 50
W. M. Reade	8 50	8 50
Thomas P. Galt	7 50	7 50
George W. Grote	9 00	9 00

Expenses of late Elections for House of Commons—Ontario—*Continued*

Constituencies.	Claimed.	Paid.
Toronto, Centre—*Concluded.*	$ cts.	$ cts.
Edward O. Brown	7 50	7 50
P. H. Drayton	8 80	8 80
Total	919 02	884 52
Less amount paid by Candidates	.....	100 00
Balance paid by Government	.....	784 52
Toronto, East.		
W. T. O'Rielly, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
do Constable	1 00	1 00
Voters' Lists and Certificates thereof	148 75	81 05
Printing, advertising and stationery	84 47	84 47
Building at Nomination and Declaration	4 00	4 00
Mileage	14 50	10 50
Making up and transmitting Returns to Clerk of Crown in Chancery	40 00	10 00
Rent of 31 polling places	310 00	310 00
Furniture, screens, &c., for polling places	93 00	93 00
Deputy Returning Officers—		
31 Deputy Returning Officers; names not given, at $4 each	124 00	124 00
Swearing 31 Poll Clerks, at $1 each	31 00	31 00
Services, 31 do $2 do	62 00	62 00
do 31 Constables	31 00	31 00
Mileage in certain cases	15 50	15 50
Swearing 31 Deputy Returning Officers after close of poll	3 10	3 10
Total	1,030 32	928 62
Less amount paid by Candidates	.....	100 00
Balance paid by Government	.....	828 62
Victoria, South.		
H. Dunsford, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
do Constable	1 00	1 00
Voters' Lists and Certificates thereof	79 60	79 60
Printing, advertising and stationery	72 16	72 16
Postages, telegrams, express charges, &c	3 50	2 50
Building at Nomination and Declaration	4 00	4 00
Mileage	75 00	75 00
Deputy Returning Officers—		
John Rubridge	15 00	15 00
H. B. Dean	15 00	15 00
Thos. C. Patrick	15 00	15 00
Thos. Stewart	15 00	15 00
David H Cooper	15 00	15 00
Thos. Kains	15 00	15 00
J. B. Knowlson	15 20	15 20
J. C Rodden	15 00	15 00
Donald Campbell	14 80	14 80
John G. Ford	18 10	18 10
John Broad	12 10	12 10
John F. Cummings	11 00	11 00

Expenses of late Elections for House of Commons—Ontario—*Continued*

Constituencies.	Claimed.	Paid.
Victoria, South—*Concluded.*	$ cts.	$ cts.
John McLean	14 20	14 20
George Brown	15 60	15 60
Wm. B. Beacham	15 50	15 50
John Elliott	15 20	15 20
Robert English	17 00	17 00
C. Knowlson	15 00	15 00
J. G. Edwards	12 00	12 00
Wm. Deritt	13 65	13 65
Alex McKillen	13 40	13 40
Thos. Ellis	14 40	14 40
Irvine Junkin	17 60	17 60
William Graham	15 00	15 00
J. E. Cunningham	17 80	17 80
John Custin	16 80	16 80
Jeremiah O'Leary	11 80	11 80
G. H. Hopkins	15 40	15 40
James Pyke	17 00	17 00
J. C. Campbell	18 60	18 60
R. Grandy	13 00	13 00
John Hartley	13 00	13 00
Total	781 41	780 41
Less amount paid by Candidates	.....	100 00
Balance paid by Government	.....	680 41
Victoria, North.		
George Kempt, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
do Constable	1 00	1 00
Voters' List and Certificates thereof	38 50	38 50
Printing, advertising and stationery	46 65	46 65
Building at Nomination and Declaration	4 00	4 00
Mileage	135 30	130 10
Making up and transmitting Returns to Clerk of Crown in Chancery	2 00	2 00
Deputy Returning Officers—		
G. W. Miller	15 00	15 00
Duncan Campbell	15 80	15 80
Michael O'Neil	15 60	15 60
Andrew Morrison	18 50	18 50
John Cameron	16 90	16 90
H. J. Lytle	17 00	17 00
James Angus	14 70	14 70
James Walker	12 00	12 00
Geo. Cunningham	14 60	14 60
Daniel Staple	18 40	18 40
George Kellett	17 00	17 00
John Welsh	17 20	17 20
Richard H. Peel	16 40	16 40
Wm. S. Dawson	16 00	16 00
H. Graham	13 00	13 00
James Cameron	14 00	14 00
Havilah Davis	15 07	15 07
Total	562 62	557 42
Less amount paid by Candidates	.....	100 00
Balance paid by Government	.....	457 42

Expenses of late Elections for House of Commons—Ontario—*Continued*

Constituencies.	Claimed.	Paid.
Waterloo, North.	$ cts.	$ cts.
George Davidson, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
do Constable	1 00	1 00
Extra services of Returning Officer at Declaration	8 00	.....
do Election Clerk	4 00	.....
Voters' Lists and Certificates thereof	76 27	71 02
Ballot boxes	12 00	12 00
Printing, advertising and stationery	65 59	65 59
Postages, telegrams, express charges, &c	8 00	8 00
Mileage	113 60	100 80
Deputy Returning Officers—		
M. Elry	16 60	16 60
J. Oberhaltzer	15 00	15 00
J. McDougall	15 00	15 00
F. P. Gassion	15 00	15 00
J D. Bowman	15 00	15 00
R. Morrison	14 00	14 00
J. Affholder	14 30	14 30
J. E. Boyd	8 00	8 00
J. R. Strauss	15 00	15 00
R. Y. Fish	12 00	11 00
J. Zoger, jun	13 00	13 00
J. L. Wiedman	12 00	12 00
P. Winger	9 80	9 80
C. Hendry	14 00	14 00
J. Nichol	8 00	8 00
J. Togie	12 00	12 00
Thomas Tilt	16 00	16 00
William Tilt	13 00	13 00
Edward Halton	15 60	15 60
George Davidson, jun	15 00	15 00
Henry Neife	15 00	15 00
Total	639 76	608 71
Less amount paid by Candidates	.....	100 00
Balance paid by Government	.....	508 71
Waterloo, South.		
D. McDougall, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
do Constable	1 00	1 00
Voters' Lists and Certificates thereof	80 71	80 71
Printing, advertising and stationery	70 60	70 60
Postages, telegrams, express charges, &c.	10 18	10 18
Building at Nomination and Declaration	4 00	4 00
Mileage	162 60	162 60
Deputy Returning Officers—		
J. E. Stanton	17 00	17 00
George Tilt	16 00	16 00
John W. Martin	16 40	16 20
Moses Moyers	15 80	15 80
R. C. Tyes	16 45	16 45
J. W. Clemens	15 00	15 00
S. P. Bowmans	17 00	17 00
Henry Lierschs	12 85	12 35
J. W. Banmann	19 20	18 60
Henry Forler	15 00	15 00

Expenses of late Elections for House of Commons—Ontario—*Continued*

Constituencies.	Claimed.	Paid.
Waterloo, South—*Concluded.*	$ cts.	$ cts.
John R. McKenzie	16 20	16 20
Thomas Marshall	15 85	15 85
James G. Watson	13 00	13 00
William Wyllie	13 00	13 00
E. W. Detiviler	15 40	15 40
James L. Blain	13 00	13 00
William Coutts	14 00	14 00
J. G. Dykes	10 00	10 00
Alexander Young	16 20	16 20
James Dalglish	9 00	9 00
John McFeiggans	15 00	15 00
Andrew Malcolm	11 00	11 00
Otto J. Klotz	13 40	13 40
William A. Husband	11 00	11 00
Jacob Seyler	13 00	13 00
A. J. Brewster	16 50	16 50
Total	773 34	772 04
Less amount paid by Candidates	.....	100 00
Balance paid by Government	.....	672 04
Welland.		
Robert Hobson, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
Voters' Lists and Certificates thereof	70 50	70 50
Printing, advertising and stationery	64 67	64 67
Postages, telegrams, express charges, &c	3 00	3 00
Mileage	95 00	69 20
Making up and transmitting Returns to Clerk of Crown in Chancery	1 00	1 00
Deputy Returning Officers—		
P. H. Hendershot	12 10	12 10
William Thompson	12 80	12 80
Levi Sherk	13 60	13 60
James E. Morin	11 40	11 40
Alexander Reid	12 40	12 40
Geo. A. Morton	14 00	14 00
Fred. Hoffmeyer	15 20	15 20
Daniel Near	15 60	15 60
Stephen Moore	17 00	17 00
Percival Prest	12 75	12 75
John A. Orchard	12 00	12 00
George J. Duncan	12 80	12 80
Phillip S. Mussen	14 00	14 00
C. B. Bermell	16 00	16 00
A. B. Kinsman	15 40	15 40
John Smith	10 27	10 27
William Hill	14 00	14 00
John Coulson	14 00	14 00
J. Robinson	10 50	10 50
Geo. W. Glynn	15 50	15 50
Samuel J. Hopkins	12 00	12 00
Geo. W Wright	13 00	13 00
James Munro	17 00	15 00
George McArthur	15 00	15 00
F. Lampman	15 00	15 00
W. T. Fish	11 00	11 00
E. R. Hillims	10 25	10 25
R. A. Campbell	14 00	14 00

EXPENSES of late Elections for House of Commons—Ontario—*Continued*

Constituencies.	Claimed.	Paid.
WELLAND—*Concluded.*	$ cts.	$ cts.
J. D Strawn	14 00	14 00
A. M. McDonald	9 00	9 00
Wm. Greenwood	12 00	12 00
Total	$715 74	$687 94
Less amount paid by Candidates	.....	100 00
Balance paid by Government	.....	$587 94
WELLINGTON, NORTH.		
JOHN ANDERSON, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
do Constable.	1 00	1 00
Voters' Lists and Certificates thereof	81 50	81 50
Ballot boxes	2 90	2 90
Printing, advertising and stationery	97 85	85 60
Postages, telegrams, express charges, &c.	6 00	5 01
Mileage	150 00	111 00
Making up and transmitting Returns to Clerk of Crown in Chancery	9 50	9 50
Deputy Returning Officers—		
Geo Hobson	16 60	16 60
Wm Cushing	14 50	14 50
J. K McLean	16 20	16 20
Donald Brown	16 00	16 00
W Hayes	16 55	13 55
John McLean	15 60	15 60
R. Bowsfield	17 00	17 00
J. A. Spence	19 00	16 00
F G. Dunbar	15 70	15 70
Alex. Crighton	16 80	16 80
D. Pierce	16 00	16 00
W. Osburn	15 00	14 00
E Colbeck	15 00	15 00
Thos Forster	16 00	16 00
R Hay	13 20	13 20
E Dynes	15 40	15 40
Peter Doyle	11 50	11 50
W H Lowes	15 40	13 65
S. North	15 00	15 00
John Swingston	15 20	15 20
K. C R. Saunders	15 40	13 40
Elliott Truelove	17 40	17 40
Walter Cairns	15 40	15 40
W. W. White	15 40	15 40
J. D. Allan	14 00	14 00
D. MacDonald	15 00	15 00
R. Haig	15 00	15 00
J. Hotson	10 00	10 00
W. Balfour	15 40	15 40
J. McLean	14 00	14 00
James Shields	15 00	15 00
Total	890 40	827 41
Less amount paid by Candidates	.....	100 00
Balance paid by Government	.....	727 41

EXPENSES of late Elections for House of Commons—Ontario—*Continued*

Constituencies.	Claimed.	Paid.
WELLINGTON, SOUTH.	$ cts	$ cts.
HON. P. Gow, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
do Constable	1 00	1 00
Voters' Lists and Certificates thereof	52 20	52 20
Printing, advertising and stationery	77 41	77 41
Postages, telegrams, express charges, &c.	4 40	4 40
Mileage	149 90	149 90
Making up and transmitting Returns to Clerk of Crown in Chancery	2 50	2 50
Deputy Returning Officers—		
D. Robertson	16 40	16 40
G. Selwood	16 30	16 30
J H Reid	13 60	13 60
Donald McMurchy	11 50	11 50
Wm. Tyler	13 00	13 00
Henry Strange	15 40	15 40
John A. Davidson	15 20	15 20
William Kea	11 80	11 80
James Mitchell	15 00	15 00
Joseph Mimmack	11 00	11 00
Thomas H. Taylor	15 00	15 00
M. Harvey	8 00	8 00
Daniel Kribs	13 00	13 00
Charles Cottis	15 00	15 00
George J. Brills	14 50	14 50
Edwin Hewton	12 00	12 00
John Hutton	15 00	15 00
Richard Ainloy	15 00	15 00
W. M Mann	13 00	13 00
A. McCorkindan	15 60	15 60
W. F. Clarke	15 40	15 40
H J. Sanders	16 20	16 20
James Caulfield	13 00	13 00
James McLean	10 00	10 00
Lewis Ferguson	13 50	13 50
James Anderson	15 40	15 40
Total	714 21	714 21
Less amount paid by Candidates	.....	100 00
Balance paid by Government	.....	614 21
WELLINGTON CENTRE.		
J. P. MACMILLAN, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Electi n Clerk	8 00	8 00
do Constable	2 00	1 00
Extra do Returning Officer	28 00	.....
Attending at recount—Returning Officer	50 00	20 00
do Election Clerk	20 00	10 00
do Expenses	23 35	10 35
Legal services	20 00	.....
Voters' Lists and Certificates thereof	67 80	67 80
Ballot boxes	57 50	45 50
Printing, advertising and stationery	85 46	78 71
Postages, telegrams, express charges, &c.	25 00	16 00
Mileage	228 40	141 80
Deputy Returning Officers—		
Wm. Bye	15 20	15 20
James L. Halley	16 20	16 20
James McQueen	14 20	14 20

Expenses of late Elections for House of Commons—Ontario—*Continued*

Constituencies.	Claimed.	Paid.
Wellington, Centre—*Concluded.*	$ cts.	$ cts.
Peter Dow	13 70	13 70
John Muir	13 70	13 70
James Ross	13 20	13 20
Andrew Semple	12 00	12 00
Samuel Nolan	12 60	12 60
Herman Pattullo	13 10	13 10
Harvey Cull	12 80	12 80
William Gibson	15 20	15 20
Andrew Lightbody	15 80	15 80
Alexander Dyce	16 50	15 50
Alexander J. Anderson	15 00	15 00
Jos. J. Webster	15 00	15 00
Richard Mortimer	15 00	15 00
William Daniels	15 00	15 00
Thomas W. Thompson	12 00	12 00
William Ross	13 75	13 75
Edward Burns	11 00	11 00
A. McBride	15 00	15 00
Frederick S Proctor	12 60	12 60
Magnus Henderson	16 40	15 20
William Watson	19 50	15 50
William Close	14 60	14 60
William Smith	20 00	17 00
James Harcourt	18 20	18 20
Edward McCann	15 30	15 30
Robert Cromer	15 90	15 90
Total	1,103 96	878 41
Less from two Candidates	.....	100 00
Balance paid by Government	.....	778 41
Wentworth, North.		
J. H. Grier, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
do Constable	1 00	1 00
Voters' Lists and Certificates thereof	42 50	42 50
Ballot boxes and locks, $1.95	6 45	1 95
Printing, advertising and stationery	70 17	70 17
Postages, telegrams, express charges, &c	3 00	3 00
Mileage	55 00	55 00
Deputy-Returning Officers—		
O. Neff	13 80	13 80
Jacob P. Jones	12 80	12 80
Alfred Jones	15 80	15 80
John C. McNevin	13 50	13 50
Reuben Sparks	16 20	16 20
John Bremner	10 80	10 80
Edwin Woodhouse	9 00	9 00
W. McDonald	9 30	9 30
Richard Banman	13 60	13 60
P. Freel	17 00	17 00
James Ryan	16 40	16 40
Robert McQueen	8 80	8 80
James McMeeking	14 00	14 00
J. G. Cochrane	10 50	10 50
Joseph Snusdell	16 00	16 00

Expenses of late Elections for House of Commons—Ontario—*Continued*

Constituencies.	Claimed.	Paid.
Wentworth, North—*Concluded.*	$ cts.	$ cts.
Mountain Poll	12 50	12 50
Foundry do	12 50	12 50
No. 6, Beverly	10 50	10 50
Total	479 12	474 62
Less amount paid by Candidates	.....	100 00
Balance paid by Government	.....	374 62
Wentworth, South.		
A. McKellar, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
do Constable	1 00	1 00
Voters' Lists and Certificates thereof	41 51	41 51
Printing, advertising and stationery	80 79	80 79
Postages, telegrams, express charges, &c	3 12	3 12
Building at Nomination and Declaration	4 00	4 00
Mileage	55 00	41 60
Deputy-Returning Officers—		
Ransom R. Smith	16 90	16 90
Wm. M. Orr	13 80	13 80
James A. Davis	10 80	10 80
Wm. Ptolemy	9 95	9 95
G. M Shaw	15 60	15 60
Wellington Shaw	13 30	13 30
Thomas Choate	15 95	15 95
S. M. Smith	16 00	16 00
Peter G. Depew	15 00	15 00
Geo. M. Comb	15 80	15 80
Amos Burkholder	15 50	15 50
Robert D. Bensley	15 70	15 70
Obed Howell	12 00	12 00
Daniel Shaver	14 50	14 50
John Heslop	16 05	16 05
John J. Bowman	14 00	14 00
John Walker	12 55	12 55
Total	496 82	483 42
Less amount paid by Candidates	.....	100 00
Balance paid by Government	.....	383 42
York, North.		
J. J. Pearson, Returning Officer—		
Personal Services of Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
Attending at re-count Returning Officer	25 90	25 90
Voters' Lists and Certificates of	70 70	70 70
Printing, advertising and stationery	87 36	87 36
Postages, telegrams, express charges, &c	8 63	8 63
Mileage	86 30	75 30
Making up and transmitting Returns to Clerk of Crown in Chancery	2 22	2 22
Deputy Returning Officers—		
John Leigh	15 60	15 60
John Black	15 60	15 60
Joseph Wood	16 60	16 60
Reuben Judd	15 00	15 00

Expenses of late Elections for House of Commons—Ontario—*Continued*

Constituencies.	Claimed.	Paid.
York, North—*Concluded.*	$ cts.	$ cts.
N. J. Armstrong	16 00	16 00
G. S. Pearson	14 40	14 00
M. J. O'Neill	17 40	17 40
J. H. Gyson	13 00	13 00
Jared Lloyd	14 60	14 60
William Young	14 00	14 00
Philip Jones	12 00	12 00
J. W. Collins	13 30	13 30
Nelson May	14 00	14 00
Walter Playter	15 80	15 80
B. F. Irwin	15 60	15 60
J. T. Stokes	13 00	13 00
J. H. Aylward	14 00	13 00
J. A. Ramsden	12 70	12 70
John Quille	14 30	14 30
James Corrieson	15 65	15 65
W. B. Terry	15 60	15 60
H. Draper	16 20	16 20
M. H. Silver	16 20	16 20
P. McClellan	15 00	15 00
Geo. Johnson	13 00	13 00
E. Hughes	15 00	15 00
D. Lloyd	15 00	15 00
S. H. Lundy	15 00	15 00
J. E. McNally	15 00	15 00
Thos. Sheppard	12 20	12 20
John Urquhart	15 00	15 00
Total	804 86	792 46
Less amount paid by Candidates	.....	100 00
Balance paid by Government	.....	692 46
York, East.		
Samuel Wickson, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
do Constable	2 00	1 00
Voters' Lists and Certificates thereof	63 20	63 20
Ballot boxes	6 95	6 00
Printing, advertising and stationery	76 74	76 74
Building at Nomination and Declaration	4 00	4 00
Mileage	91 80	59 00
Making up and transmitting Returns to Clerk of Crown in Chancery	2 00	2 00
Deputy-Returning Officers—		
Thomas Carr	15 00	15 00
James Lundy	17 20	17 20
Thomas Thompson	15 40	15 40
John McCuaig	15 20	15 20
John Stevenson	15 20	15 20
David Eakins	15 40	15 40
George Reesor	15 40	15 40
Anthony Forster	16 10	16 10
John McCaffray	16 20	16 20
Walter Miller	15 80	15 80
H. R. Corson	15 00	15 00
Henry Woodgate	15 20	15 20
Ira Bates	14 00	14 00
J. K. Leslie	16 00	16 00
J. M. Ross	17 00	17 00

EXPENSES of late Elections for House of Commons—Ontario—*Concluded*

Constituencies.	Claimed.	Paid.
YORK EAST—*Concluded.*	$ cts.	$ cts.
Nicholas Sheppard	17 30	17 30
Robert Gilroy	17 00	17 00
James Young	15 40	15 40
D. K. Winder	15 80	15 80
W. D. Norris	16 00	16 00
Thomas Clark	15 60	15 60
John T. Brown	16 00	16 00
John Elliott	16 00	16 00
John Crawford	16 00	16 00
Robert Crawford	16 00	16 00
William Clark	16 20	16 20
George B. Lorey	15 00	15 00
O. F. Foster	15 00	15 00
C. H. Bishop	15 00	15 00
James Stephens	15 00	15 00
George B. Crown	15 00	15 00
Wm. T. Robinson	15 00	15 00
Total	816 09	781 34
Less amount paid by Candidates	.....	100 00
Balance paid by Government	.....	681 34
YORK, WEST.		
J. M. LAWRENCE, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
Voters' Lists and Certificates thereof	50 50	50 50
Printing, advertising and stationery	52 04	52 04
Mileage	41 20	33 70
Making up and transmitting Returns to Clerk of Crown in Chancery	10 00	10 00
Deputy-Returning Officers—		
A. E. Mather	15 40	15 40
A. McPherson	14 40	14 40
W. Stonehouse	16 20	15 80
Wm. C. Grubbe	16 60	15 00
C. L. Hollingshead	16 75	16 75
Alanson P. Conger	15 80	15 80
John McDonald	15 00	15 00
J. P. Rupert	13 10	13 10
John Watt	16 60	16 60
John McCallum	19 00	19 00
John McCague	17 00	17 00
Isaac Dollery	17 00	17 00
W. A. Parsons	15 10	15 10
John Goulding	16 40	15 20
Edwin Dickenson	16 20	14 60
Joseph H. Shephard	16 00	14 60
John Paul	13 40	13 40
Wm. A. Duncan	16 20	16 20
Wm. Brown	16 80	15 40
Arthur L. Willson	23 50	17 50
Mathew Tufy	15 00	15 00
Total	563 19	542 09
Less amount paid by Candidates	.....	100 00
Balance paid by Government	.....	442 09

Expenses of late Elections for House of Commons—*Continued.*

QUEBEC.

Constituencies.	Claimed.	Paid.
	$ cts.	$ cts.
Argenteuil.		
Thomas Barron, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
Voters' Lists and Certificates thereof	60 16	60 16
Ballot boxes	3 00	3 00
Printing, advertising and stationery	65 80	54 80
Postages, telegrams, express charges, &c	2 50	2 50
Mileage	151 00	124 80
Deputy Returning Officer—		
Thomas H. Henry	15 40	15 40
John Boa	16 60	16 60
Thomas Lamb	16 20	16 20
Duncan Dewar	15 40	15 40
Andrew McConnell	16 00	16 00
James B. Cushing	15 60	15 60
John Hay	15 90	15 90
Peter McArthur	17 40	17 40
George Schneider	15 40	15 40
John Wade	16 20	16 20
James B. Brown	17 00	17 00
James Reid	15 40	15 40
Dugald McTavish	18 20	18 20
James Milway	18 00	18 00
William Stanforth	17 00	17 00
Robert Cruise	16 20	16 20
Charles Vary	22 60	22 60
James W. Raitt	17 20	17 20
Alexander Arnott	16 20	16 20
Matthew Strong	16 50	16 50
Isaac Jekill	16 50	16 50
Total	701 36	664 16
Less received from Candidates	.....	100 00
Balance paid by Government	.....	564 16
Bagot.		
J. C. Bachand, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
Voters' Lists and Certificates thereof	83 90	83 90
Printing, advertising and stationery	65 41	50 41
Postages, telegrams, express charges, &c	4 53	4 53
Mileage	30 90	30 90
Deputy Returning Officer—		
T. Lapalme	12 70	12 70
A. Guy	21 20	18 20
A. Nadeau	14 40	14 40
V. Vachon	14 80	14 80
M. D. Mennier	14 90	14 90
N. Gauthier	17 00	17 00
A. Gauthier	15 55	15 55
J. Leveille	14 10	14 10
A. Peltier	14 50	14 50
L. B. Maurault	14 60	13 60
Jos. Amiot	17 60	17 60
E. Lafontaine	11 60	11 60
L. Audette	20 00	15 00

Expenses of late Elections for House of Commons—Quebec—*Continued*

Constituencies	Claimed.	Paid.
Bagot—*Concluded.*	$ cts.	$ cts.
L. A. Lapalme	22 00	20 00
O. Jacques	21 30	19 00
F. J. Poitras	15 80	14 00
P. Decelle	14 00	13 20
H Marcotte	15 80	15 80
W. J. Alexander	18 80	18 80
D. Barrè	14 40	14 40
E Fontaine	14 80	14 80
H. Leppe	13 80	13 80
C. M. Sylvester	19 60	19 60
L. Larochelle	21 00	19 00
P. Fafard	17 60	13 20
Total	664 59	627 29
Less amount paid by Candidates	.....	100 00
Balance paid by Government	.....	527 29
Beauce.		
T. J. Taschereau, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
Voters' Lists and Certificates thereof	89 05	85 45
Ballot boxes	6 55	5 30
Printing, advertising and stationery	72 98	72 98
Mileage	196 13	176 68
Making up and transmitting Returns to Clerk of Crown in Chancery	25 00	10 00
Deputy-Returning Officer—		
Louis Taschereau	15 50	15 50
A. Z. Pelletier	15 20	15 20
Honoré Ferland	16 60	16 60
Basile Desrochers	16 20	16 20
Joseph Doyon	17 50	17 00
Napoléon Voyer	15 00	15 00
A. Chassé	16 20	16 20
Thomas Lambert	17 40	17 40
Elzear Vezina	16 40	16 40
Daniel Lessard	17 70	17 70
Philias Lessard	16 20	16 20
J. B. Murcier	19 00	19 00
Pierre Bélanger	15 60	15 60
Joseph Denis	16 50	16 50
Joseph Grondin	18 00	18 00
A. G. Bussieres	17 20	17 20
Louis Moisan	15 20	15 20
Joseph Godbout	18 00	18 00
P. A. Proux	17 20	17 20
O. Ludger Papin	14 20	14 20
Vital Cloutier	16 60	16 60
Jean Roy	14 00	14 00
Majorique Genest	16 00	16 00
Alphonse Philippon	15 10	15 10
Barnabé Tanguay	18 00	18 00
Anselm Buteau	16 60	16 60
Louis N. Labrecque	15 00	15 00
Charles Labrecque	15 80	15 80
Gustave O. Taschereau	17 00	17 00
Total	932 61	892 81
Less amount paid by Candidates	.....	100 00
Balance paid by Government	.....	792 81

Expenses of late Elections for House of Commons—Quebec—*Continued*

Constituencies.	Claimed.	Paid.
Beauharnois.	$ cts.	$ cts.
Louis Hainault, Returning Officer—		
Personal services as Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
Voters' Lists and Certificates thereof	16 78	12 78
Printing, advertising and stationery	34 00	34 00
Postages, telegrams, express charges, &c	0 03	0 03
Mileage	56 00	39 00
Deputy Returning Officer—		
L. Gervais	15 40	15 40
L. Lesage	15 40	15 40
Z. Boyer	15 00	15 00
S. A. Brodeur	15 00	15 00
T. Verner	11 00	11 00
E. L. Normandin	11 40	11 40
J. Poirier	12 40	12 40
E. Vachon	15 00	15 00
Philias V. DeBoucherville	11 00	11 00
C. Fortin	11 60	11 60
J. Bte. Gendron	15 00	15 00
Jos. Meloche	12 80	12 80
Total	335 81	314 81
Less amount paid by Candidates	.....	100 00
Balance paid by Government	.....	214 81
Beauharnois.—*Second Election.*		
Joseph Mayer, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
Voters' Lists and Certificates thereof	52 80	52 80
Printing, advertising and stationary	75 45	64 00
Mileage	59 25	49 60
Deputy Returning Officers—		
L. A. Leblanc	11 00	11 00
J. A. Lapointe	13 20	13 20
Julien Leduc	16 20	16 20
J. B. Scott	15 00	15 00
Louis Jervais	16 20	16 20
S. A. S. Brodeur	15 80	15 80
Zepherin Boyer	14 00	14 00
William Todd	15 00	15 00
Théophile Verner	11 10	11 10
Elié Normandin	12 40	12 40
Julien Poirier	12 40	12 40
Evangeliste Vachon	15 20	15 20
Total	423 00	401 90
Less amount paid by Candidates	.....	150 00
Balance paid by Government	.....	251 90

EXPENSES of late Elections for House of Commons—Quebec—*Continued*

Constituencies.	Claimed.	Paid.
BELLECHASSE.	$ cts.	$ cts.
L. S. FORGUES, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
do Constable	1 00	1 00
Voters' Lists and Certificates thereof	26 00	25 90
Printing, advertising and stationery	73 57	48 15
Postages, telegrams, express charges, &c	9 43	9 43
Mileage	90 00	89 80
Making up and transmitting Returns to Clerk of Crown in Chancery	10 00	10 00
Deputy Returning Officer—		
Herménégilde Bacques	20 00	19 00
Eusèbe Coutiere	19 00	19 00
Celestin Bouchard	20 00	19 00
E. M. McKenzie	20 50	19 00
Chrysologue Roy	19 00	19 00
Adelarde Forgues	20 50	19 00
P. C. Aug. Fournier	19 00	19 00
Ursin Mercier	22 50	19 00
Achilles Mercier	21 00	19 00
Ph. Simard	19 00	19 00
D. Latree	16 40	16 40
S. V. Latree	16 40	16 40
Eugène Gosselin	19 00	19 00
Amiele Forgues	21 00	19 00
L. Naz. Roy	17 00	17 00
Joseph Morisset	17 60	17 60
S. Bolduc	15 30	15 30
Total	601 20	562 98
Less amount paid by Candidates	.....	100 00
Balance paid by Government	.....	462 98
BERTHIER.		
BASILE E. PELLANT, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
do Constable	1 00	1 00
Voters' Lists and Certificates thereof	116 00	116 00
Ballot boxes	4 00	4 00
Printing, advertising and stationery	107 90	82 90
Postages, telegrams, express charges, &c	5 00	5 00
Mileage	129 90	91 90
Rent of 20 polling places	80 00	80 00
Deputy Returning Officer—		
Octave Lavallee	13 00	13 00
Charles Pilo	15 00	15 00
Charles Ed. Emond	15 00	15 00
Calixte Asselin	15 00	15 00
F. L. A. Biron	15 00	15 00
Narcisse Dubois	15 00	15 00
Elie Grandpre	15 00	15 00
A. Demers	15 00	15 00
Louis S. Beaudoin	15 00	15 00
F. R. Tranchmontagne	15 00	15 00
A. Mousseau	15 00	15 00
T. D. Latour	15 00	15 00
D. Drainville	15 00	15 00
D. Marsolais	15 00	15 00
Chs. Guerard	15 00	15 00

Expenses of late Elections for House of Commons—Quebec—*Continued*

Constituencies.	Claimed.	Paid.
Berthier—*Concluded.*	$ cts.	$ cts.
Chs. O. Tranchmontagne	15 00	15 00
P. C. Piché	15 00	15 00
H. Champagne	15 00	15 00
William Moisard	15 00	15 00
T. A. Ecrement	15 00	15 00
Total	809 80	746 80
Less amount paid by Candidates	.....	100 00
Balance paid by Government	.....	646 80
Bonaventure.		
James G. LeBel, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
do Constable	1 00	1 00
Extra do Returning Officer / do Election Clerk	50 00	.....
Voters' Lists and Certificates thereof	23 20	23 20
Ballot boxes	3 00	3 00
Printing, advertising and stationery	46 95	36 70
Postages, telegrams, express charges, &c	7 16	7 16
Building at Nomination and Declaration	5 50	5 50
Mileage	118 00	115 40
Deputy Returning Officer—		
Jeremiah Petrie	18 60	15 00
M. Adams	18 00	18 00
L. P. LeBel	19 50	19 50
Jos. Berthelotte	17 60	17 60
Louis Ouelette	15 00	15 00
Nic. Arseneau	14 80	14 80
P. J. Ruel	16 00	16 00
J. F. Ginte	17 40	17 40
F. Cooke	15 20	15 20
Richard Brush	15 80	15 80
John McCormick	17 00	17 00
Joseph Poirier	16 30	16 30
Napoléon Poirier	15 00	15 00
Wm. T. Smith	17 80	16 00
W. L. Kempffer	16 00	16 00
Ed. Legallais	15 80	15 80
W. C. Ross	19 50	17 50
A. S. Young	16 90	14 40
Pat. Sweetman	15 40	15 40
Philip Acheson	15 80	15 80
Total	656 21	583 46
Less paid by Candidates	.....	100 00
Balance paid by Government	.....	483 46

Expenses of late Elections for House of Commons—Quebec—*Continued*

Constituencies.	Claimed,	Paid.
	$ cts.	$ cts.
Brome.		
Peter Cowan, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
Voters' Lists and Certificates thereof	40 84	40 84
Printing, advertising and stationery	82 30	61 15
Postages, telegrams, express charges, &c	3 74	3 74
Mileage	103 89	78 64
Deputy Returning Officer—		
James C. Pettie	11 00	11 00
J. H. Hastings	8 80	8 80
C. D. Smith	10 30	10 30
J. Macfarlane	9 00	9 00
Philo. England	11 64	11 64
Wm. A. Williams	11 00	11 00
Edwd. Ralston	11 00	11 00
Joseph Meusrier	13 60	13 60
Chas. S. Dow	11 50	11 50
John McMannus	14 00	14 00
J. W. Channell	11 50	11 50
M. B. Jewell	13 00	13 00
Wm. Gibson	11 00	11 00
James Burnett	10 90	10 90
M. L. Elkins	16 00	16 00
Robt. Gardepie	8 00	8 00
S. G. Blanchard	9 00	9 00
C. H. Gordon	10 50	10 50
Garrett Safford	12 30	12 30
T. J. Langlois	15 00	15 00
Freeman Reynolds	11 00	11 00
James Flannery	11 00	11 00
A. N. Smith	10 00	10 00
W. A. Brown	12 20	12 20
Total	572 01	525 61
Less amount paid by Candidates	.....	100 00
Balance paid by Government	.....	425 61
Chambly.		
P. E. Hurteau, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
Voters' Lists and Certificates thereof	43 00	43 00
Ballot Boxes	8 00	8 00
Printing, advertising and stationery	132 89	64 39
Mileage	72 50	52 90
Making up and transmitting Returns to Clerk of Crown in Chancery	15 00	10 00
Deputy Returning Officer—		
James W. Thompson	18 20	18 20
Alexis Fourouge	14 90	14 90
Théophile Bertrand	14 40	14 40
Camille A. Santoire	15 40	15 40
Agustin Auberture	15 40	15 40
I. X. A. Carriere	15 40	15 40
Louis Normandin	16 60	16 60
L. B. DeGrosbois	15 40	15 40
J. O. Champeau	15 40	15 40
Norbert J. Laporte	15 40	15 40
Joseph O. Dion	17 40	17 40
F. D'Eschambault	18 80	18 80

Expenses of late Elections for House of Commons—Quebec—*Continued*

Constituencies.	Claimed.	Paid.
Chambly—*Concluded.*	$ cts.	$ cts.
Charles Durocher	15 80	15 80
Pierre Brais	20 00	20 00
Midard Emard	17 00	17 00
Total	584 89	491 79
Less amount paid by Candidates	.....	100 00
Balance paid by Government	.....	391 79
Champlain.		
G. H. Dufresne, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
Voters' Lists and Certificates thereof	96 29	96 29
Printing, advertising and stationery	75 85	70 85
Postages, telegrams, express charges, &c	3 00	3 00
Building at Nomination and Declaration	4 00	4 00
Mileage	159 80	100 75
Making up and transmitting Returns to Clerk of Crown in Chancery	1 00	1 00
Deputy Returning Officer—		
L. N. Dufresne	20 20	16 20
H. A. Cinq-Mars	21 75	18 75
E. Dubord	16 50	16 50
J. E. Marchand	16 40	16 40
M. Lanouette	12 00	12 00
W. Blouin	18 00	15 00
J. E. Lanouette	17 40	17 40
E. Rinfret	19 20	16 20
P. O Frigon	11 00	11 00
Soter Trudel	12 20	12 20
R. Rinfret	11 00	11 00
T. Lafontaine	11 20	11 20
B. Roy	15 00	15 00
Eug Lefebvre	19 30	16 60
W. Moussette	19 60	18 60
Ed. Ferron	16 20	16 20
L A. A. Dostaler	16 80	16 80
J. Cossette	16 40	14 00
L. Bourke	18 00	18 00
P. U. Duprat	15 40	12 00
G. A. Bistodeau	16 00	12 80
N. Dessureault	15 00	15 00
Jos. Beaudoin	16 90	13 90
P. Bedard	14 00	14 00
Irvine Johnston	13 40	12 40
Côme Trudel	11 20	11 20
Total	817 99	724 24
Less paid by Candidates	.....	100 00
Balance paid by Government	.....	624 24

Expenses of late Elections for House of Commons—Quebec—*Continued*

Constituencies.	Claimed.	Paid.
	$ cts.	$ cts.
Charlevoix.		
Chas. Duberger, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
Voters' Lists and Certificates thereof	35 95	35 95
Printing, advertising and stationery	64 18	46 68
Postages, telegrams, express charges, &c	4 49	4 49
Mileage	123 30	107 80
Making up and transmitting Returns to Clerk of Crown in Chancery	25 00	.....
Deputy Returning Officer—		
Thomas Forgues	16 20	16 20
Johnny Lapointe	19 80	19 00
Hippolyte Pedneau	19 20	18 20
Arcene Tremblay	16 20	16 20
Paul Mailloux	19 80	19 00
Achille Bherier	15 00	15 00
Joseph Girard	15 40	15 40
Antoine Bouchard	16 00	16 00
David Roy	15 60	15 60
Charles Boivan	15 80	15 80
Joseph Gosselin	15 40	15 40
Thels. Lavoie	21 40	15 40
Jos. Perron	15 40	15 40
Jos. T. Fortin	15 80	15 80
C. Cimon	15 00	15 00
Elie Augers	16 20	16 20
Total	589 12	522 52
Less amount paid by Candidates	.....	100 00
Balance paid by Government	.....	422 52
Charlevoix.—*Second Election.*		
Telesphore Fortin, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
do Constable	1 00	1 00
Voters' Lists and Certificates thereof	34 82	34 82
Printing, advertising and stationery	60 50	38 50
Postages, telegrams, express charges, &c	6 38	6 38
Mileage	139 30	139 30
Deputy Returning Officer—		
A. B. Belleville	16 00	16 00
Achille Bherier	15 20	15 20
John Gagnon	16 00	16 00
David Roy	16 80	16 80
Alexis Boivin	15 00	15 00
Elie Augers	15 80	15 80
Charles Savard	16 60	16 60
Jos. Gosselin	15 40	15 40
Antoine Bouchard	19 10	19 10
John H. Slevin	15 60	15 60
Joseph Guerard	16 70	16 70
Hippolyte Pedneau	17 40	17 40
Telesphore Lavoie	22 40	17 40
Joseph Penon	15 40	15 40
Thomas Tremblay	15 60	15 60
Charles Boivin	15 80	15 80
Total	574 80	547 80
Less amount paid by Candidates	.....	100 00
Balance paid by Government	.....	447 80

Expenses of late Elections for House of Commons—Quebec—*Continued*

Constituencies.	Claimed.	Paid.
	$ cts.	$ cts.
Chateauguay.		
A. M. Gagnier, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
do Constable	1 00	1 00
Voters' Lists and Certificates thereof	70 53	70 53
Printing, advertising and stationery	55 08	55 08
Postages, telegrams, express charges, &c	4 87	4 47
Mileage	47 80	38 10
Making up and transmitting Returns to Clerk of Crown in Chancery	3 00	.....
Deputy Returning Officer—		
M. Boyce	16 10	16 10
S. J. Lewis	12 60	12 60
A. T. Sautoire	17 00	17 00
I. J. L. Derome	12 20	12 20
H. de LaMartellière	17 40	17 40
Arch. McEachern	12 50	12 50
Bazils Vannier	13 80	13 80
A. L. Spedon	14 00	14 00
L. Prégent	16 00	16 00
Chas. M. Lebrun	8 10	8 10
L. LePallieur	13 90	13 90
J. B. Poupard	15 00	15 00
F. Durocher	13 00	13 00
M. Duquette	14 00	14 00
A. H. A. Gagnier	14 40	14 40
A. N. LePallieur	18 20	18 20
L. C. Bourgeois	15 60	15 60
Total	494 08	480 98
Less amount paid by Candidates	.....	100 00
Balance paid by Government	.....	380 98
Chicoutimi and Saguenay.		
Calixte Hebert, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
do Constable	1 00	1 00
Extra do Returning Officer—Additional compensation asked	175 00	132 00
Voters' Lists and Certificates thereof	33 88	33 88
Ballot boxes	2 00	2 00
Printing, advertising and stationery	74 50	74 50
Mileage	264 00	264 00
Making up and transmitting Returns to Clerk of Crown in Chancery	6 00	6 00
Swearing 26 Deputy Returning Officers	6 50	.....
Deputy Returning Officer—		
Thomas Z. Cloutier	11 40	11 40
Elzear Hudon	15 40	15 40
François Guay	15 80	15 80
Louis Forcade	15 30	15 30
Lucien Tremblay	16 00	15 00
Etienne Leveque	16 40	15 40
George McKenzie	17 00	15 00
Prudent Potvin	18 30	18 30
Jean Gauthier	15 40	15 40
Paschal Bergeron	15 20	15 20
Simon Côté	15 20	15 20
Napoléon Hudon	15 80	15 80
Elzear Ouelette	18 60	17 60

EXPENSES of late Elections for House of Commons—Quebec—*Continued*

Constituencies.	Claimed.	Paid.
CHICOUTIMI AND SAGUENAY—*Concluded.*	$ cts.	$ cts.
Théodore Cayouette	21 80	15 80
Israel Dumais	24 40	15 40
Job Bilodeau	18 20	17 20
Jos. P. Gagnon	17 00	16 00
Charles Lindsay	17 40	15 00
Janvier Disgagne	15 50	15 00
Onézime Bouilliane	15 00	15 00
Phillippe Pednault	30 00	30 00
Alfred Larouche	15 00	15 00
David Ouellet	14 00	14 00
Joseph Boily	15 00	15 00
Louis Harper	15 40	15 40
Domicile Têtu	27 80	27 80
Total	1,083 18	1,008 78
Less amount from Candidates	.....	100 00
Balance paid by Government	.....	908 78
COMPTON.		
E. L. ORR, Returning Officer—		
Personal services as Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
do Constable	1 00	1 00
Voters' Lists and Certificates thereof	48 40	48 40
Printing, advertising and stationery	39 00	39 00
Postages, telegrams, express charges, &c	2 00	2 00
Mileage	135 70	110 70
Deputy Returning Officer—		
L. W. French	14 70	14 70
W. H. Mayo	12 00	12 00
W. C. Wilful	16 20	16 20
E. S. Baker	18 20	18 20
James Osgood	12 00	12 00
C. H. Hackett	11 00	11 00
N. S. Woodward	9 00	9 00
E. S. Foss	17 00	15 00
C. A. Martin	16 80	16 80
F. Courtmenter	15 00	15 00
H. E. Canis	16 70	16 20
M. Roy	12 10	12 10
J. M. Carstoble	12 60	12 60
A. B. Gendreau	14 80	14 80
Joseph Gauthier	15 20	15 20
John Scott	17 40	17 40
Allan McLeod	19 40	17 40
J. J. Mackie	19 20	17 20
Malcolm McAulay	20 40	18 00
R. H. Wilford	15 00	15 00
S. N. Hard	12 40	12 40
E. Blair	15 60	15 60
C. Perry	11 40	11 40
H. H. Monnix	16 00	16 00
W. Wright	15 80	15 80
D. M. Rea	19 00	17 00
J. F. Legentre	14 60	14 60
J. Baxter	16 80	16 80
Total	720 40	684 50
Less amount paid by Candidates	.....	100 00
Balance paid by Government	.....	584 50

EXPENSES of late Elections for House of Commons—Quebec—*Continued*

Constituencies.	Claimed.	Paid.
COMPTON—*Second Election.*	$ cts.	$ cts.
E. L. ORR, Returning Officer—		
Personal services of Returning Officer	40 00	40 00
do Election Clerk	4 00	4 00
do Constable	1 00	1 00
Printing, advertising and stationery	10 00	10 00
Mileage	33 10	33 10
Total	88 10	88 10
Less amount paid by Candidate	.....	50 00
Balance paid by Government	.....	38 10
DORCHESTER.		
J. E. ROULEAU, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
do Constable	1 00	1 00
Voters' Lists and Certificates thereof	46 71	46 71
Printing, advertising and stationery	42 00	42 00
Postages, telegrams, express charges, &c	5 76	5 76
Building at Nomination and Declaration	8 00	4 00
Mileage	191 00	164 50
Screens and Polling Places Nos. 1 and 3	14 00	14 00
Deputy Returning Officer—		
J. Reney	15 00	15 00
I. O. Morin	14 50	14 50
Juste Cayonette	14 00	14 00
P. Plante	15 60	15 60
F. X. Chabot	18 30	18 30
P. Lapierre	16 20	16 20
Joseph Couture	15 00	15 00
Thomas Fitzgerald	16 40	16 40
Patrick Cassidy	14 00	14 00
J. C. Pointvin	15 20	15 20
L. M. Roy	8 40	8 40
James O'Farrell	17 00	17 00
Thomas Duff	15 80	15 80
Henry Joynt	16 00	16 00
L. P. Fortier	14 03	14 03
Antoine Nadeau	14 20	14 20
Joseph Turgeon	7 80	7 80
Onezime Laflamme	15 70	15 70
N. Doyer	15 80	15 80
Leon Laflamme	16 60	16 60
Joseph Audibert	18 40	18 40
Total	690 40	659 90
Less amount paid by Candidates	.....	100 00
Balance paid by Government	.....	559 90

Expenses of late Elections for House of Commons—Quebec—*Continued*

Constituencies.	Claimed.	Paid.
	$ cts.	$ cts.
Drummond and Arthabaska.		
P. N. Dorion, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
Voters' Lists and Certificates thereof	92 30	92 30
Pri ting, advertising and stationery	106 72	66 72
Mileage	169 00	159 00
Making up and transmitting Returns to Clerk of Crown in Chancery	10 00	10 00
Deputy Returning Officers—		
J. L. G. Mousseau	15 40	15 40
H. Mercier	12 85	12 85
Alphonse Chagnon	9 15	9 15
J. H. Bourbonnière	15 40	15 40
Joseph Paradis	16 20	16 20
J. D. Boisvert	15 00	15 00
J. Q. Cayea	15 00	15 00
Jos Lafontaine	12 60	12 60
H. S. Griffing	16 60	16 60
J. L. L Morazain	15 00	15 00
G. Atkinson	12 80	12 80
S. Ployart	17 00	17 00
J. C. Armstrong	16 00	16 00
E. Brown	19 80	19 80
W. A. Snow	9 60	9 60
Winslow Pope	11 40	11 40
Aug. Pacand	18 20	18 20
G. Pacand	19 00	19 00
Aurile Pacand	19 00	19 00
A. Beaudry	22 20	19 00
J. S. Bothwell	23 00	19 00
W. H. Lynch	14 00	14 00
M. A. Plamondon, jun	15 40	15 40
V St. Germain	19 00	19 00
Joseph Roy	19 00	19 00
A. P. de Courval	17 00	17 00
L. P. de Courval	18 00	18 00
C. Rouleau	14 40	14 40
C. Fournier	15 80	15 80
J. Jutras	13 90	13 90
P. N. Pacand	15 40	15 40
P. R. Richard	15 00	15 00
A. Bordileau	15 00	15 00
L. Poince	16 00	16 00
A. Thibaudeau	17 00	17 00
Total	1,002 12	914 92
Less amount paid by Candidates	.....	100 00
Balance paid by Government	.....	844 92
Gaspé.		
A. Dumais, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
do Constable	2 00	1 00
Voters' Lists and Certificates thereof	29 52	29 52
Ballot Boxes and packing boxes	16 42	16 42
Printing, advertising and stationery	100 22	56 12
Postages, telegrams, express charges, &c	31 20	30 00
Mileage, including supplementary account	2,142 77	1,115 35
Deputy Returning Officer—		
Treflé Coté	16 00	16 00

Expenses of late Elections for House of Commons—Quebec—*Continued*

Constituencies.	Claimed.	Paid.
Gaspé—*Concluded.*	$ cts.	$ cts.
Joseph J. Letourneau	15 60	15 60
Jean Gauthier	21 60	21 60
Joseph Lemieux	14 00	14 00
Alex. Champion	20 00	20 00
J. G. Gregg	17 20	17 20
J. A. Oulette	13 40	13 40
A. Trudeau	21 60	21 60
John Carter	17 20	17 20
G. E. Michaud	19 00	19 00
W. H. Annett	14 00	14 00
A. T Carter	16 00	16 00
C Sutton Leboutellier	15 20	15 20
Chs. Veit, Sen	17 00	17 00
Robert Lindsay.	14 60	14 60
John LaGros	15 80	15 80
Thos. S. Vardon	16 60	16 60
Abraham LeBrun	17 00	17 00
William Flynn	15 40	15 40
P. N. Duval	20 00	20 00
Charles Leclerc	15 40	15 40
Alphonse Couture.	12 70	12 70
N. G. Tremblay	16 10	16 10
Salmon Grenier	15 40	15 40
E. Brasset	16 30	16 30
D. V. Bourque	16 27	16 27
P. L. Joncas	16 00	16 00
Daniel Paquet	14 40	14 40
P. P. Delaney	29 75	29 75
Total	2,879 95	1,805 93
Less amount paid by Candidates	.....	150 00
Balance paid by Government	.....	1,655 93
Hochelaga.		
L. W. Sicotte, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk.	8 00	8 00
Voters' Lists and Certificates thereof	181 20	181 20
Ballot Boxes	1 28	1 28
Printing, advertising and stationery	267 65	209 25
Postages, telegrams, express charges, &c.	5 41	2 26
Building at Nomination and Declaration	4 00	4 00
Mileage	65 30	65 30
Deputy Returning Officer—		
Joseph Daoust	19 00	19 00
Napoleon Narbonneau	17 00	17 00
J. Lozeau	23 20	19 00
Chas. Brin	19 00	19 00
L. G. Heitu	19 20	19 00
A. B. Poitevin	18 00	18 00
Flavien Tourangeau	17 00	17 00
E. Pridhomme	15 80	15 80
Arthur Demers	19 00	19 00
Bruno Lafontaine	19 00	19 00
O. McMalson	17 00	17 00
E. F. Prendergast	16 20	16 20
N. P. Lamoreaux	19 00	19 00
J. F. Pellant	18 00	18 00
A. L. Bleau	15 50	15 50

EXPENSES of late Elections for House of Commons—Quebec—*Continued*

Constituencies.	Claimed.	Paid.
HOCHELAGA—*Concluded.*	$ cts.	$ cts
Jos. Renaud	17 00	17 00
Eust. Larose	19 00	19 00
Henri Girard	17 00	17 00
T. Poirier	15 30	15 30
A. E. Gaudry	17 00	17 00
C. Labelle	16 20	16 20
F. Faure	16 20	16 20
C. E. G. Lesage	17 40	17 40
J. B. Leblanc	16 20	16 20
L. N. Dagneault	16 00	16 00
G. Lebel	16 20	16 20
J. T. Lafortune	19 00	19 00
A. B. Coté	16 20	16 20
Arthur Vilbon	19 00	19 00
J. Rainville	16 00	16 00
M. J. Charbonneau	17 00	17 00
J. E. Charbonneau	17 00	17 00
Antoine Hudon	16 50	16 50
Hector Granger	19 00	19 00
Stanislaus Parisault	16 50	16 50
J. J. Ribaud	18 00	18 00
S. Gauthier	18 00	18 00
M. Halde	15 80	15 80
Emile de Lormier	17 00	17 00
R. G. Janson	16 20	16 20
Edmond Malboeuf	16 80	16 80
L. T. Normandin	15 40	15 40
Ed. Poitevin	17 00	17 00
P. Perrault	15 40	15 40
J. T. Gaudet	19 50	18 50
Marc Guertin	20 00	19 00
A. Filiatrault	16 20	16 20
J. Lessard	15 60	15 60
N. W. Gauthier	16 20	16 20
Louis Gauthier	19 00	19 00
J. A. Provost	18 00	18 00
G. Thibaudeau	16 00	16 00
J. M. Geo Coté	16 40	16 40
J. M. Coté	16 40	16 40
Total	1,527 34	1,459 39
Less amount paid by Candidate	.....	100 00
Balance paid by Government	.....	1,359 39
HUNTINGDON.		
ANDREW SOMMERVILLE, Returning Officer—		
Personal services of Returning Officer	40 00	40 00
do Election Clerk	4 00	4 00
Printing, advertising and stationery	7 00	7 00
Mileage	15 10	15 10
Total	66 10	66 10
Less amount paid by Candidate	.....	50 00
Balance paid by Government	.....	16 10

Expenses of late Elections for House of Commons—Quebec—*Continued*

Constituencies.	Claimed.	Paid.
	$ cts.	$ cts.
Iberville.		
Michel A. Bissette, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
do Constable	1 00	1 00
Voters' Lists and Certificates thereof	34 34	34 34
Printing, advertising and stationery	49 18	49 18
Building at Nomination and Declaration	2 00	2 00
Mileage	35 80	35 80
Deputy Returning Officer—		
J. B. H. Beauregard	9 40	9 40
Gustav Dacier	12 40	12 40
F. L. Mongeon	10 20	10 20
Norbert Tetreau	13 80	13 80
A. A. L. Brien	15 40	15 40
J. T. Fontaine	15 40	15 40
Pierre Campbell	8 60	8 60
G. E. Letourneau	17 00	17 00
J. L. Roy	14 00	11 40
J. A. Dufort	16 70	16 70
J. B. Chevalier	14 60	14 60
F. Lesage	11 00	11 00
Charles Paradis	12 00	12 00
W. Murray	16 20	16 20
Total	377 02	374 42
Less amount paid by Candidates	.....	100 00
Balance paid by Government	.....	274 42
Jacques Cartier.		
P. C. Valois, Returning Officer, and D. L. V. Olivier acted as Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
do Constable	1 00	1 00
Attending at Recount—Returning Officer	80 00	.....
Voters' Lists and Certificates thereof	51 50	51 50
Printing, advertising and stationery	173 33	82 73
Postages, telegrams, express charges, &c	5 50	5 50
Mileage	162 70	64 40
Making up and transmitting Returns to Clerk of Crown in Chancery	10 00	10 00
Deputy Returning Officer—		
Adelard Forget ..... St. Anne, No. 1	17 00	17 00
P. C. Valois ..... do 2	17 00	17 00
J. A. Chauret ..... St. Geneviève Village	16 10	16 10
Paul G Martineau ..... do No. 1	18 25	18 25
A. Barbeau ..... do 2	17 00	17 00
Adolphe Lecours ..... St. Laurent, 1	18 20	18 20
François Leonard ..... do 2	16 20	16 20
Joseph Leonard ..... do 3	17 80	17 80
F. X. Hêtu ..... Lachine, 1	16 40	16 40
..... do 2	17 00	17 00
Alfred Martin ..... do 3	16 40	16 40
Thomas Leclaire ..... do Parish, 1	17 35	17 35
L. Forest ..... do do 2	14 80	14 80
A. Barbeau ..... Isle Bizard, 1	15 30	15 30

Expenses of late Elections for House of Commons—Quebec—*Continued*

Constituences.	Claimed.	Paid.
Jacques Cartier—*Concluded.*	$ cts.	$ cts.
Louis J. Valois ..... Point Claire	16 00	16 00
H. Duchêsneau ..... do Village	18 30	18 30
Total	821 18	552 23
Less amount paid by Candidates	.....	100 00
Balance paid by Government	.....	452 23
Joliette.		
B. H. Leprohon, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
do Constable	1 00	
Voters' Lists and Certificates thereof	104 00	104 00
Ballot Boxes	8 64	8 64
Printing, advertising and stationery	56 34	56 34
Postages, telegrams, express charges, &c	2 37	2 37
Mileage	121 40	121 40
Rent of 22 polling places	88 00	88 00
Deputy Returning Officer—		
J. O. Desilets	11 40	11 40
J. Beaupre	15 80	15 00
Louis C. Rivard	14 00	14 00
A. L. A. Desorme	12 60	12 60
A. L. Desaulniers	17 00	15 00
A. Deslisle	15 00	15 00
J. A. Renaud	15 00	15 00
Peter C. Lordel	10 40	10 40
B. Vezina	11 40	11 40
Charles H. Panneton	11 80	11 80
Chas. B. H. Leprohon	15 80	15 80
B. M. Leprohon	15 00	15 00
Chas. G. Beaudoin	11 40	11 40
B. Delfausse	13 20	13 20
Alexander Cabona	21 00	15 00
I. J. E. Desmarais	13 00	13 00
H. Cornellier	14 20	14 20
L. J. Deziel	11 00	11 00
N. Lacasse	11 80	11 80
E. Asselin	15 00	15 00
P. L. Lippe	11 00	11 00
M. Lavie	13 40	13 40
Total	749 95	740 15
Less amount paid by Candidates	.....	100 00
Balance paid by Government	.....	640 15

Expenses of late Elections for House of Commons—Quebec—*Continued.*

Constituencies.	Claimed.	Paid.
Joliette—*Special.*	$ cts.	$ cts.
B. H. Leprohon, Returning Officer—		
Personal services of Returning Officer	40 00	40 00
do Election Clerk	4 00	4 00
Printing, advertising and stationery	18 15	12 00
Mileage	51 40	51 40
Total	113 55	107 40
Less amount paid by Candidate	.....	50 00
Balance paid by Government	.....	57 40
Kamouraska.		
V. Tache, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
Voters' Lists and Certificates thereof	65 06	65 06
Printing, advertising and stationery	42 55	42 55
Mileage	74 20	74 20
Deputy Returning Officer—		
L. Bergin	20 00	20 00
I. S. Martin	22 00	22 00
Luc Morreau	23 80	23 80
Paul Dupuis	19 80	19 80
Alfred Potvin	19 20	19 20
Antionne Dionne	22 60	22 60
C. T. Autil	14 20	14 20
A. Gauque	17 00	17 00
A. Desjardins	20 00	20 00
G. Robichaud	14 00	14 00
G. Duval	15 00	15 00
Thos. Bechard	13 80	13 80
J. Dionne	19 20	19 20
A. Blondeau	14 90	14 90
F. X. Autil	16 00	16 00
M. Marquis	15 00	15 00
J. R. Lebel	21 00	21 00
A. Dionne	18 40	18 40
E. Blagdon	17 00	17 00
P. Dessaint	20 20	20 20
H. Bérubé	22 00	22 00
Total	634 91	634 91
Less amount paid by Candidates	.....	100 00
Balance paid by Government	.....	534 91
Laprairé.		
Adolphe Beauvais, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
Voters' Lists and Certificates thereof	16 20	15 80
Printing, andvertising and stationery	105 48	53 48
Postages, telegrams, express charges, &c	1 61	1 61
Mileage	108 70	90 50
Deputy Returning Officer—		
Julien Brosseau	14 70	14 70
Earnest Bisaillon	14 80	14 80

Expenses of late Elections for House of Commons—Quebec—*Continued*

Constituencies.	Claimed.	Paid.
Lapraire—*Concluded.*	$ cts.	$ cts.
Alexander Brosseau	14 40	14 40
Louis Grandon	14 80	14 80
Alphonse Sylvestre	14 70	14 70
Zeph Mayrand	14 60	14 60
J. Bte. Jolivette	15 65	15 65
J. O. Poirier	15 40	15 40
E. Martin	15 80	15 80
F. E. Arnould	15 30	15 30
Ed. Mathe	15 80	15 80
F. T. Langevin	14 00	14 00
Cyrille Doyon	14 70	14 70
Total	494 64	424 04
Less amount paid by Candidates	.....	100 00
Balance paid by Government	.....	324 04
L'Assomption.		
B. Rochon, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 20	8 20
Voters' Lists and Certificates thereof	68 40	68 40
Printing, advertising and stationery	84 75	59 73
Postages, telegrams, express charges, &c	0 23	.....
Mileage	49 45	46 25
Making up and transmitting Returns to Clerk of Crown in Chancery	12 00	10 00
Deputy Returning Officer—		
Dennis Bouthilier	15 40	15 40
F. X. O'Brien	15 00	15 00
Joseph Marion	15 00	15 00
J. P. Mathieu	14 20	14 20
F. X. Lemier	11 20	11 20
Eugène Archambault	16 70	16 70
C. A. Portier	12 60	12 60
J. Ethier	15 80	15 80
Denis Lamarche	15 40	15 40
Zoel Courtois	16 60	16 60
J. O. Lamarche	15 25	15 25
P. Roy	12 80	12 80
J. Bte. Forest *dit* Marin	14 40	14 40
T. B. Leonard	15 20	15 20
Polycarp Renaud	14 80	14 80
P. Blouin	14 60	14 60
Total	517 98	487 53
Less amount paid by Candidates	.....	100 00
Balance paid by Government	.....	387 53

Expenses of late Elections for House of Commons—Quebec—*Continued*

Constituencies.	Claimed.	Paid.
Laval.	$ cts.	$ cts.
Adelard E. Leonard, Returning Officer—		
Personal services of Returning Officer	40 00	40 00
do Election Clerk	4 00	4 00
do Constable	1 00	1 00
Printing, advertising and stationery	12 00	12 00
Postages, telegrams, express charges, &c.	0 25	0 25
Mileage	16 20	16 20
Total	73 45	73 45
Less amount paid by Candidate	.....	50 00
Balance paid by Government	.....	23 45
Lévis.		
Louis Begin, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
do Constable	1 00	1 00
Voters' Lists and Certificates thereof	59 92	59 92
Printing, advertising and stationery	84 40	80 86
Postages, telegrams, express charges, &c.	6 23	6 00
Mileage	104 26	72 60
Making up and transmitting Returns to Clerk of Crown in Chancery	10 00	10 00
Deputy Returning Officer—		
Thomas Brulotte	14 30	14 30
Damase Bourget	18 50	18 50
Desiré Lemieux	12 00	12 00
P. A. Bourget	12 00	12 00
Marcel Bourget	18 00	18 00
F. T. Couture	15 30	15 30
F. Victor Begin	13 00	13 00
Prime Gagnon	12 00	12 00
Leon Roy	12 00	12 00
Flavien Roy	11 40	11 40
Alfred Poiré	16 90	16 90
D. N. Labrie	18 00	18 00
Frs. X. Dubé	12 50	12 50
Charles Letellier	15 40	15 40
Timothy Hayes	15 00	15 00
Ubalde Marquette	15 50	15 50
P. A. T. Bilodeau	12 10	12 10
Michel Boivén, fils	16 30	16 30
Louis Couture	16 30	16 30
N. Damien Legaré	18 60	18 60
Albert Forcade	17 00	17 00
Eugene Fluet	14 40	14 40
G. Croteau	20 43	20 43
Arcade Olivier	13 00	13 00
Stanislaus Planté	16 80	16 80
Lazare Tanquay	12 25	12 25
Athanase Coulombe	20 90	20 90
Louis Blais	15 20	15 20
Jules Sinclair	15 80	15 80
Theodule Turcot	12 90	12 90
Michel Roberge	13 30	13 30
Louis Demers	15 30	15 30
Pierre Cantin, fils	12 80	12 80
A. Patry	20 00	20 00

EXPENSES of late Elections for House of Commons—Quebec—*Continued*

Constituencies.	Claimed.	Paid.
LEVIS—*Concluded.*	$ cts.	$ cts.
Louis Begin, jun	11 60	11 60
Geo. Demers	18 00	18 00
Total	878 59	843 16
Less amount paid by Candidates	.....	100 00
Balance paid by Government	.....	743 16
L'ISLET.		
A. MICHAND, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
do Constable	6 00	1 00
Voters' Lists and Certificates thereof	35 60	35 60
Printing, advertising and stationery	37 35	37 35
Postages, telegrams, express charges, &c	5 60	2 10
Mileage	146 80	132 80
Deputy Returning Officer—		
P. C. Fournier	13 00	13 00
W. Dumas	18 00	18 00
Eric Fournier	12 80	12 80
G. Casgrain	13 60	13 60
J. O. V. Gyasson	16 00	16 00
Alp. Pelletier	18 60	18 60
P. C. Gobeil	12 50	12 50
P. T. Dupont	15 50	15 50
H. Potvin	13 00	13 00
Emile Miville	22 80	22 80
Arthur Miville	24 20	24 20
Total	479 35	456 85
Less amount paid by Candidates	.....	100 00
Balance paid by Government	.....	356 85
LOTBINIÈRE.		
JOS. FILTEAU, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
Extra do Returning Officer, making returns of 20 polling places	15 00	.....
Voters' Lists and Certificates thereof	43 82	43 82
Printing, advertising and stationery	47 42	47 42
Postages, telegrams, express charges, &c	5 50	5 50
Mileage	113 40	113 40
Deputy Returning Officer—		
J. O. Meulhot	14 00	11 00
J. Verville	16 00	12 00
C. E. Bernard	15 00	15 00
D. L. Filteau	15 00	11 00
C. A. Lunay	12 50	12 50
E. O. C. Delachevrotière	13 90	13 90
Eusèbe Cinq-Mars	11 80	11 80
M. Couture	14 00	14 00
Homère Legendre	18 00	14 00
Edouard Noel	12 15	12 15
Titas Lefebvre	14 00	14 00

Expenses of late Elections for House of Commons—Quebec—*Continued*

Constituencies.	Claimed.	Paid.
Lotbiniere—*Concluded.*	$ cts.	$ cts.
J. Bte. Noel	15 20	11 20
Eli Croteau	16 20	12 20
Julien Paquette	11 00	11 00
George Coté	15 00	11 00
Eugène Boissonneau	13 00	13 00
Michael C. Mullaney	20 20	13 20
Laz. Hamel	16 20	12 20
Ant. Moffat	12 00	12 00
Adolphe Coté	12 20	12 20
Total	580 49	527 49
Less amount paid by three Candidates	.....	150 00
Balance paid by Government	.....	377 49
Maskinonge.		
J. E. Pichette, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
Voters' Lists and Certificates thereof	59 03	59 03
Printing, advertising and stationery	99 03	77 89
Postages, telegrams, express charges, &c	14 50	6 00
Building at Nomination and Declaration	.....	4 00
Mileage	164 80	160 80
Deputy Returning Officer—		
L. L. B. Lafrenière	19 00	19 00
J. E. Charbonneau	19 00	19 00
G. A. T. Foisy	19 00	19 00
T. T. Rivard	19 00	19 00
L. D. Grenier	19 00	19 00
Louis Bellemasse	19 00	19 00
L. R. Gélinas	19 00	19 00
Louis L. Augé	19 00	19 00
E. M. Chapdelaine	19 00	19 00
P. C. Bazin	19 00	19 00
J. M. Bayeur	19 00	19 00
Louis Jos. Bourrett	19 00	19 00
J. A. Malo	19 00	19 00
Joseph Pichette	19 00	19 00
J. A. Fleury	24 60	19 00
L. E. Caron	26 40	19 00
Napoleon Pichette	22 20	19 00
Total	744 56	698 72
Less amount paid by three Candidates	.....	150 00
Balance paid by Government	.....	548 72
Megantic.		
W. H. Lambly, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
do Constable	1 00	1 00
Voters' Lists and Certificates thereof	74 36	74 36
Printing, advertising and stationery	48 60	47 87
Postages, telegrams, express charges, &c	6 67	6 67
Mileage	109 70	109 70

Expenses of late Elections for House of Commons—Quebec—*Continued*

Constituencies.	Claimed.	Paid.
Megantic—*Concluded.*	$ cts.	$ cts.
Deputy Returning Officer—		
V. A. Berubé	15 00	15 00
Finley Wark	16 90	16 90
William McKillop	16 60	16 60
John Hutchinson	17 40	17 40
William Hume	16 20	16 20
Wm. J. Jamieson	16 20	16 20
John W. Bailey	16 60	16 60
J. B. Hall	15 00	15 00
Samuel Dechamplain	16 20	16 20
Augustin Schambrer	15 00	15 00
Calixte Gosselin	16 20	16 20
Joseph Vigneau	17 20	17 20
Hyacinthe Jutras	15 80	15 80
L. N. Hould	16 20	16 20
Pierre Vigneau	15 00	15 00
Michel P. Cloutier	14 40	14 40
P. F. Beland	14 00	14 00
John Mathews	17 20	17 20
Wm. J. Smith	15 50	15 50
Wm Jamieson	21 00	19 00
John L. Brown	20 00	17 00
Total	651 93	646 20
Supplementary demand for Interpreter	5 00	5 00
	656 93	651 20
Less amount paid by two Candidates	.....	100 00
Balance paid by Government	.....	551 20
Missisquoi.		
Richard Dickenson, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
Voters' Lists and Certificates thereof	46 00	46 00
Printing, advertising and stationery	84 22	69 48
Postages, telegrams, express charges, &c.	1 26	.....
Mileage	26 80	38 40
Deputy Returning Officer—		
W. M. Blinn	12 50	12 50
A. M. Stone	12 00	11 00
H. Butler	13 00	13 00
H. N. Whitman	14 80	14 80
Henry Ross	10 70	10 70
E. R. Demers	15 00	15 00
David Westover	11 00	11 00
David Browne	13 80	11 60
J. L. Massie	18 00	15 00
H. A. Church	8 00	8 00
Wm. Stevenson	14 90	11 70
T. D. Buzzell	15 60	12 00
S. R. Whitman	13 50	9 00
E. E. Spencer	10 50	8 50
G. R. Marvin	11 00	9 20
Wm. Thomson	13 40	11 80
H. B. Street	15 40	13 60
D. T. R. Nye	12 70	11 00
James Collins	17 40	12 40
W. H. Colton	18 70	15 30

EXPENSES of late Elections for House of Commons—Quebec—*Continued*

Constituencies.	Claimed.	Paid.
MISSISQUOI—*Concluded.*	$ cts.	$ cts.
Hiram Sawyer	11 70	10 20
J. B. Simard	13 90	10 40
S. Noiseaux	10 40	8 00
E. Audette	14 00	14 00
C. U. Dufresne	12 20	9 80
Benj. Nadeau	9 00	9 00
Total	569 38	520 38
Less paid by two Candidates	.....	100 00
Balance paid by Government	.....	420 38
MONTCALM.		
JOSEPH EDWARD BEAUPRE, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
do Constable	2 00	2 00
Voters' Lists and Certificates thereof	37 00	37 00
Printing, advertising and stationery	36 63	36 63
Mileage	52 7	43 00
Making up and transmitting Returns to Clerk of Crown in Chancery	10 86	10 86
Deputy Returning Officer—		
I. Beauchamp	15 40	15 40
H. D. Gregoire	15 20	15 20
B. A. Laporte	15 10	15 10
Joseph Morache	15 80	15 80
L. G. Rubard	18 00	18 00
J. E. Ecrement	17 40	17 40
Simon Rubard	15 20	15 20
Alex. Daly	17 40	17 40
Joseph Varin	17 10	17 10
Edward Trudell	23 00	23 00
Joseph Duval	15 70	15 70
Total	392 49	382 79
Less amount paid by Candidates	.....	200 00
Balance paid by Government	.....	182 79
MONTMAGNY.		
J. D. LEPINE, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
do Constable	1 00	1 00
Voters' Lists and Certificates thereof	16 49	16 49
Printing, advertising and stationery	40 20	35 20
Postages, telegrams, express charges, &c	1 50	1 50
Mileage	48 40	28 60
Deputy Returning Officer—		
Albert Bender	15 40	15 40
Narcisse Gauthier	15 40	15 40
Cléophas Talbot	16 20	16 20
S. Gamroche	17 80	17 80
C. Methot	19 00	19 00
John Langlois	19 00	19 00
George Fournier	18 00	18 00

Expenses of late Elections for House of Commons—Quebec—*Continued*

Constituencies.	Claimed.	Paid.
Montmagny—*Concluded.*	$ cts	$ cts.
Phillip Gendreau	17 60	14 60
Jean Stanislas	22 00	15 30
W. Guay	18 80	18 80
Alfred Tremble	19 00	19 00
Total	373 79	339 29
Less amount paid by Candidates	.....	100 00
Balance paid by Government	.....	239 29
Montmorency.		
Gabriel Dick, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
Voters' Lists and Certificates thereof	22 69	22 69
Printing, advertising and stationery	34 80	34 80
Building at Nomination and Declaration	4 00	4 00
Mileage	57 00	57 00
Making up and transmitting Returns to Clerk of Crown in Chancery	4 25	4 25
Deputy Returning Officer—		
John Keough	21 00	21 00
A. N. Blouin	14 70	13 70
James Brown	16 20	16 20
Isaac Lapointe	13 60	13 60
Basile Marquis	12 40	12 40
Telesphore Dick	14 40	14 40
Emile Dick	14 10	14 10
Edmonde Rosseau	16 40	15 40
The Parish of St. Tite	19 00	19 00
Louis Poulin	17 60	17 60
V. E. Dick	16 40	16 40
J. B. Gosselin	17 00	17 00
Joseph Blouin	18 00	18 00
G. L. Dick	18 40	18 40
P. Blair	12 50	12 50
Total	433 44	430 44
To over charge on account V. E. Dick per Returning Officer	1 00	
	432 44	
Less paid by Candidates	.....	100 00
Balance paid by Government	.....	330 44
Montreal, East.		
L. N. Duvernay, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	119 00	8 00
Extra services of Returning Officer—Swearing D. R. O. and Extra copying	140 00	10 00
Voters' Lists and Certificates thereof	560 25	276 50
Printing, advertising and stationery	674 10	398 85
Mileage, cab-hire, &c.	712 00	80 00
Deputy Returning Officer—		
Louis Preville	19 50	18 50
Alphonse Gosselin	22 50	21 50

Expenses of late Elections for House of Commons—Quebec—*Continued*

Constituencies.	Claimed.	Paid.
Montreal East—*Continued.*	$ cts.	$ cts.
Z. Beauchamp	22 50	21 50
T. Dowd	19 50	18 50
R. St. Jean	22 50	21 50
L. Ethier	22 50	21 50
A. Cinqmars	19 50	18 50
H. Sauvé	19 50	18 50
J. C. Danserau	22 50	21 50
A. Girard	22 50	21 50
J. C. Closter	22 50	21 50
Arthur David	22 50	21 50
B. L. Lepage	19 50	18 50
A. Thérien	22 50	21 50
J. T. Dillon	22 50	21 50
Charles Arnoldi	22 50	21 50
F. X. Castonguay	19 50	18 50
A. Grenier	22 50	21 50
Charles Glackmeyer	22 50	21 50
S. C. Stevenson	22 50	21 50
F. X Gauthier	22 50	21 50
C. T. Picard	22 50	21 50
Jos. Laurin	22 50	21 50
Ernest Lacucille	22 50	21 50
Cyrille Proteau	19 50	18 50
A. Lepailleur	22 50	21 50
P. H. Morin	19 50	18 50
Wm Cane	22 50	21 50
Henri Lesage	22 50	21 50
C. F. Beaudry	22 50	21 50
T. Lamoureux	22 50	21 50
J. N. Panzé	22 50	21 50
P. Macdonell	22 50	21 50
Eugéne Brissette	22 50	21 50
Alfred Labelle	22 50	21 50
M. Contant	19 50	18 50
P. B. Laviolette	19 50	18 50
L. D. Mignanet	22 50	21 50
A. St. Jean	22 50	21 50
J. Sipl ng	22 50	21 50
Simeon Lesage	22 50	21 50
L. N. Lacasse	22 50	21 50
A. L. Jobin	19 00	18 50
Louis Laberge	22 00	21 50
Theophile Girouard	22 00	21 50
J. Hudon	22 00	21 50
E. N. St. Jean	19 50	18 50
M. Perrault	22 00	21 50
L. A. Grenier	22 00	21 50
Wm. Ahern	19 00	18 50
Charles Morette	22 00	21 50
A. Panneton	22 50	21 50
F. X. Perras	19 00	18 50
G. A. Normandin	19 50	18 50
Alphonse Jacques	22 00	21 50
A. Marion	19 00	18 50
Benj. Parent	22 50	21 50
H. A. Lanthier	22 50	21 50
Benoni Lassalle	22 50	21 50
C. H. A. Guimond	19 50	18 50
H. Desalaberry	19 50	18 50
Marcel Lemarbre	19 50	18 50
J. E. Codère	22 50	21 50
Joseph Baby	19 50	18 50
F. X. Demers	19 50	18 50

EXPENSES of late Elections for House of Commons—Quebec—*Continued*

Constituencies.	Claimed.	Paid.
MONTREAL EAST—*Concluded.*	$ cts.	$ cts.
L. A. Payette	19 50	18 50
Vital Tremblay	22 50	21 50
Charles Grothé	19 50	18 50
Adolphe Brault	22 50	21 50
Services of 69 Special Constables	69 00	.....
Total	3,812 35	2,247 85
Less amount paid by Candidates	.....	100 00
Balance paid by Government	.....	2,147 85
MONTREAL, WEST.		
L. A. DESROSIER, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	122 00	8 00
Extra do Returning Officer	85 00	10 00
Voters' Lists and Certificates thereof	426 00	187 50
Printing, advertising and stationery	459 85	202 45
Building at Nomination and Declaration	5 00	4 00
Mileage and cab hire	680 00	76 00
Rent of office for Copying Clerks	84 00	.....
55 Special Constables	55 00	.....
Deputy Returning Officer—		
W. F. Ritchie	8 50	8 50
A. Atwater	8 50	8 50
A. Perry, jun.	8 50	8 50
J. Hutchison	8 50	8 50
H. T. Duffy	8 50	8 50
H. Shaw	8 50	8 50
J. E. Tourangeau	8 50	8 50
D. B. Macpherson	8 50	8 50
F. L. Gundlack	8 50	8 50
James E. McIntyre	8 50	8 50
W. S. Walker	8 50	8 50
W. D. McNeill	8 50	8 50
H. Grant	8 50	8 50
R. P. Madden	8 50	8 50
J. T. Campbell	8 50	8 50
Francis Vallary	8 50	8 50
James Shea	8 50	8 50
Alphonse Pharon	8 50	8 50
Télesphore Valade	8 50	8 50
P. D. Laroche	8 50	8 50
J. O Trempe	8 50	8 50
S. Casavard	8 50	8 50
F. O. Wood	8 50	8 50
J. C. Simpson	8 50	8 50
W. T Blanchard	8 50	8 50
D. J. Hoerner	8 50	8 50
G. Martineau	8 50	8 50
D. Fraser	8 50	8 50
L. A. Dufresne	8 50	8 50
J. W. Roussil	8 50	8 50
P. Bienjonette	8 50	8 50
W. Leran	8 50	8 50
A. Elie	8 50	8 50
E. J. Stenton	8 50	8 50
W. P. McNallay	8 50	8 50
J. A. Seers	8 50	8 50
H. F. Hoerner	8 50	8 50

Expenses of late Elections for House of Commons—Quebec—*Continued*

Constituencies.	Claimed.	Paid.
Montreal, West—*Concluded.*	$ cts.	$ cts.
C. C. Rouillard	8 50	8 50
C. E. Branet	8 50	8 50
E. W. P. Guerin	8 50	8 50
W. L. Allen	8 50	8 50
A. Menzies	8 50	8 50
F. Cusson	8 50	8 50
J. W. Grose	8 50	8 50
P. I. McNaughton	8 50	8 50
G. B. Papineau	8 50	8 50
G. Groves	8 50	8 50
J. H. M. Taylor	8 50	8 50
D. Henault	8 50	8 50
George Carter	8 50	8 50
Arthur Lefebvre	8 50	8 50
Robert McKinstry	8 50	8 50
A. A. Lefebvre	8 50	8 50
P. B. Badeaux	8 50	8 50
Z. Beaufort	8 50	8 50
Rent for 55 polling-places with screens	715 00	636 50
Total	3,159 85	1,651 95
Less amount paid by Candidates	.....	100 00
Balance paid by Government	.....	1,551 95
Montreal, Centre.		
J. E. Mullin, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
do Constable	1 00	1 00
Extra services of Returning Officer, sub-dividing Voters' Lists, copying Voters' Lists and Instructions	259 00	.....
Voters' Lists and Certificates thereof, and copying same	185 80	164 80
Printing, advertising and stationery	565 00	274 62
Postages, telegrams, express charges, &c	5 00	5 00
Building at Nomination and Declaration	12 00	4 00
Mileage (includes establishing polling-places, cab-hire, posting notices, &c.)	460 00	79 00
Making up and transmitting Returns to Clerk of Crown in Chancery	60 00	10 00
Rent of 42 polling-places	420 00	420 00
42 Special Constables	42 00	35 00
Rent of office and light for 1½ month	60 00	.....
Deputy Returning Officer—		
M. Fogarty	11 00	11 00
D. Stevenson	10 00	10 00
J. Doherty	11 00	11 00
P. McCrory	11 00	11 00
J. McCoy	11 50	11 50
M. Arahill	10 25	10 25
W. E. Mullin	11 00	11 00
A. Choquet	8 00	8 00
H. J. Geriken	11 60	11 60
P. J. Curran	11 00	11 00
J. A. Brown	8 50	8 50
R. Warren	7 75	7 75
P. A. Patton	10 00	10 00
W. Keys	7 00	7 00
A. Dorais	10 75	10 75
Z. Turpin	10 50	10 50
P. Doherty	11 00	11 00

Expenses of late Elections for House of Commons—Quebec—*Continued*

Constituencies.	Claimed.	Paid.
Montreal, Centre—*Concluded.*	$ cts.	$ cts.
L. Tessier	10 50	10 50
T. Anderson	12 35	12 35
A. O'Regan	8 10	8 10
C. H. McHugh,	10 60	10 60
Jas. Smith	9 00	9 00
F. Douse	11 50	11 50
H. Flanagan	10 50	10 50
J. O'Rourk	10 60	10 60
J. Duane	11 75	11 75
J. Patton	10 00	10 00
P. Dinahan	11 50	11 50
A. Cooper	10 50	10 50
L. G. Moir	12 00	12 00
J. E. McNally	11 35	11 35
P. O'Donoghue	12 50	12 50
B. Emerson	11 50	11 50
R. J. Nelson	8 50	8 50
W. E. Leinhas	11 60	11 60
S. Cross	10 00	10 00
J. McCann	7 50	7 50
A. E. Gauthier	8 00	8 00
D. M. Sexton	12 35	12 35
I. N. LeBrenche	10 00	10 00
Jos. Fyfe	8 50	8 50
H. Roman	11 00	11 00
Total	2,571 35	1,494 97
Less amount paid by Candidates	.....	100 00
Balance paid by Government	.....	1,394 97
Napierville.		
E. Bouchard, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
Voters' List and Certificates thereof	34 00	34 00
Printing, advertising and stationery	67 70	55 30
Mileage	35 60	35 60
Making up and transmitting Returns to Clerk of Crown in Chancery	2 75	2 75
Deputy Returning Officer—		
Ch. Bedard	12 40	12 40
N. Gover	12 80	12 80
J. H. Martin	11 80	11 80
F. Robert	10 10	10 10
F. Labelle	12 00	12 00
M. Héroux	15 00	15 00
Wm. Surprenant	15 00	15 00
Patrick Halpin	17 40	17 40
Richard Lamasse	17 20	17 20
Raymond Robert	16 80	16 80
Médéric Cadudal	15 40	15 40
J. C. Girard	16 40	16 40
A. Barette	16 00	16 00
Total	396 35	383 95
Less amount paid by Candidates	.....	100 00
Balance paid by Government	.....	283 95

Expenses of late Elections for House of Commons—Quebec—*Continued*

Constituencies.	Claimed.	Paid.
Nicolet.	$ cts.	$ cts.
Joseph A. Blondin, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
Voters' Lists and Certificates thereof	75 00	75 00
Printing, advertising and stationery	118 82	83 52
Postages, telegrams, express charges, &c	6 57	6 57
Building at Nomination and Declaration	8 00	4 00
Mileage	99 20	99 20
Making up and transmitting Returns to Clerk of Crown in Chancery	18 00	18 00
Deputy Returning Officer—		
J. H. Biron	16 30	16 30
E. Thibodeau	15 00	15 00
Adolphe Hibert	15 20	15 20
E. Tremblay	15 50	15 50
N. Rivet	15 60	15 60
O. Rousseau	17 80	17 80
L. Champoux	14 30	14 30
H. Tourignay	17 20	17 20
H. H. Houde	18 00	17 00
J. H. Villeux	17 00	17 00
Pierre Prince	15 80	15 80
R. Couture	14 30	14 30
Alphonse Dion	15 80	15 80
Louis Deschaines	15 80	15 80
T. Leduc	14 60	14 60
E. Prince	15 20	15 20
A. Thibodeau	15 80	15 80
Théophile Roy	15 00	15 00
F. X. A. Rivaud	15 00	15 00
David Malhoit	15 40	15 40
A. O. Desilets	15 40	15 40
J. A. Poirier	15 00	15 00
G. E. Jacques	16 20	16 20
Moyse Carbonneau	16 20	16 20
Edmond Beliveau	15 00	15 00
G. Desilets	15 00	15 00
Maurice Desfossés	15 60	15 60
P. Milot	15 00	15 00
F. K. Piché	15 00	15 00
——— No. 2, St. Wenceslas	15 00	15 00
Total	861 59	821 29
Less amount paid by Candidates	.....	100 00
Balance paid by Government	.....	721 29
County of Ottawa.		
Wm. Washburn, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
do Constable	1 00	1 00
Voters' Lists and Certificates thereof	121 20	121 20
Ballot boxes	0 40	.....
Printing, advertising and stationery	238 90	158 48
Postages, telegrams, express charges, &c	1 79	.....
Mileage	683 40	391 50
Deputy Returning Officer—		
Thomas White	16 60	16 60
Charles Logue	15 50	15 50
James G. Wright	17 00	17 00

Expenses of late Elections for House of Commons—Quebec—*Continued*

Constituencies.	Claimed.	Paid.
County of Ottawa—*Concluded.*	$ cts.	$ cts.
Hiram Dunning	15 40	15 40
H. McLean	16 00	16 00
W. R. Kenny	16 00	16 00
A. W. Deegan	15 00	15 00
John Aylen	10 10	10 10
D. Trêau de Coeli	15 40	15 40
G. L. Chitty	15 00	15 00
A. Prudhomme	15 00	15 00
Thomas Harper	21 00	21 00
James Harrison	21 00	21 00
G. J. Marston	21 00	21 00
J. O. Archambault	21 40	21 40
G. G. Cladouin	21 00	21 00
Robert Farley	21 00	21 00
B. P. Cooke	21 00	21 00
N. Tetreau	21 00	21 00
Jos Beaudier	21 00	21 00
J O. Lafemere	21 00	21 00
G. J. Marston, jun	21 00	21 00
P. Thos. Desjardins	15 00	15 00
Edwin Mason	16 60	16 60
John G. Miller	17 00	17 00
John R. McElroy	15 80	15 80
Edmund W. Murray	17 00	17 00
F. J. Wilson	15 00	15 00
Pat. H. Smith	15 00	15 00
X. Tetr au	15 10	15 10
John D. Murray	17 00	17 00
John Cosgrove	17 00	17 00
Michael Lavell	17 00	17 00
D. McCallum	17 00	17 00
A. Campbell	17 00	17 00
Alex. Campbell	17 00	17 00
J. A. Biehler	17 00	17 00
Jas. McCab	17 00	17 00
F. S. MacKay	15 00	15 00
J. B. N. Papineau	15 50	15 50
J. L. Taillefer	15 00	15 00
Louis R. Poulin	17 00	17 00
H. W. Raley	15 00	15 00
P. A. Quesnel	15 50	15 50
J. B. St. Pierre	15 80	15 80
P G. Aubry	16 20	16 20
Hercules Cherrier	16 00	15 00
Lucien Gauvreau	17 00	17 00
Geo. Johnston	16 20	16 20
Robert Scannell	17 00	17 00
A. Cates	15 00	15 00
P. P. Pellissier	15 00	15 00
John Brooks	16 20	16 20
S. C. Kenny	17 00	17 00
B. N Reid	16 20	16 20
Benj. Bainbridge	17 00	17 00
W. C. McComber	14 80	14 80
P. H. Wright	16 60	16 60
Total	2,094 59	1,719 08
Less amount paid by Candidates	.....	100 00
Balance paid by Government	.....	1,619 08

Expenses of late Elections for House of Commons—Quebec—*Continued*

Constituencies.	Claimed.	Paid.
	$ cts.	$ cts.
Pontiac.		
W. Rimer, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
do Constable	1 00	1 00
Voters' Lists and Certificates thereof	49 00	49 00
Ballot Boxes	4 55	4 55
Printing, advertising and stationery	70 10	55 82
Mileage	277 60	274 60
Deputy Returning Officer—		
James Moore	16 80	16 80
North Onslow	17 40	17 40
W. Astley	15 20	15 20
Patrick Mulligan	15 20	15 20
John Ramsay	11 25	11 25
No. 2 Bristol	14 60	14 60
Stephen Smith	17 80	17 80
John Strutt	15 80	15 80
S. A. Mackay	17 00	17 00
I. M. Hodgins	17 40	17 40
C. B. Toggart	18 60	18 60
R. R. Armstrong	16 20	16 20
C. G. Rimer	15 00	15 00
Thomas H. Graham	15 00	15 00
W. Bissette	14 40	14 40
Wm. Gardner	19 00	19 00
C. Barsalou	19 40	19 00
Gerald H. Brabazon	20 00	19 00
Wm. McVeigh	17 00	17 00
F. H. Ouelett	11 40	11 40
John Honan	15 00	15 00
John Prindfoot	15 00	15 00
G. L. Pasche	23 00	19 00
James Coghlan	17 20	17 20
Chichester	17 50	17 50
Terrance Smith	17 00	17 00
Thomas McGuire	16 70	16 70
Lawrence Slattery	15 50	15 50
Richard Murphy	15 70	15 70
Robert J. Breadner	18 20	18 20
W. H. Meredith	11 00	11 00
Total	976 50	953 82
Less error in addition Returning Officer's account	1 00	
Less error	.....	1 00
	975 50	952 82
Less amount paid by Candidates	.....	100 00
Balance paid by Government	.....	852 82
Portneuf.		
H. Q. De St. Georges, Returning Officer—		
Personal services as Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
Legal services	7 13	.....
Voters' Lists and Certificates thereof	54 15	54 15
Ballot Boxes	6 05	4 05
Printing, advertising and stationery	88 20	72 20
Mileage	100 75	58 10
Making up and transmitting Returns to Clerk of Crown in Chancery	22 08	12 08

EXPENSES of late Elections for House of Commons—Quebec—*Continued*

Constituencies.	Claimed.	Paid.
PORTNEUF—*Concluded.*	$ cts.	$ cts.
Deputy Returning Officer—		
Charles Rinfret	19 00	19 00
Alexis Cayer	21 00	21 00
Flavien Mondor	13 80	13 80
Thomas Sissons	21 00	21 00
Zenophile Brunet	18 00	17 00
Thelesphore Tapin	15 00	14 00
N. Fournier	20 00	20 00
D. Watters	17 20	16 20
H. Collette	13 80	13 80
Hercule Tapin	14 60	14 60
H. Fournier	20 00	20 00
F. Savary	20 00	19 80
Jean Garneau	22 00	22 00
Victor Leclerc	16 00	16 00
Narcisse Morissett	13 00	13 00
J. Garneau	18 05	17 05
Evariste Pagé	15 80	15 80
Fred. Richard	12 30	12 30
L. P. Bernard	16 00	14 00
Joseph Blais	14 00	14 00
C. A. Dubuc	15 20	13 20
Arthur Matte	13 40	13 40
A. O. Mayraud	17 20	16 20
Gideon Trottier	23 00	22 00
Samuel Germain	14 00	13 00
J. Bte. Dussault	12 90	12 90
I. Godfroi Bernard	20 40	20 40
Hugh Mooney	21 00	21 00
Edward Mooney	20 60	20 60
Total	844 61	755 63
Less paid by Candidates	.....	100 00
Balance paid by Government	.....	655 63
QUEBEC, EAST.		
ISAIE NOLET, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
do Constable	1 00	1 00
Voters' Lists and Certificates thereof	173 82	173 82
Printing, advertising and stationery	132 50	102 75
Mileage	100 35	59 75
Rent of 51 polling houses and screens for same	401 00	401 00
Deputy Returning Officer—		
Victor Marier	12 00	10 00
Napoleon Pouliot	10 80	9 80
Simeon Garneau	9 00	9 00
O. J. J. Fortier	10 00	10 00
Louis N. Servais	9 00	9 00
Chas. G. Taithond	8 40	8 40
L. F. Trudel	9 00	9 00
Joseph Lenoir	8 00	8 00
Napoleon M. Dechene	8 00	8 00
George Deroche	10 00	10 00
Cyrille Langlois	9 00	9 00
Joseph Octave Goulet	9 75	8 50
L. A Lapointe	9 00	9 00
Frederic Lanzier	9 00	9 00

Expenses of late Elections for House of Commons—Quebec—*Continued*

Constituencies.	Claimed.	Paid.
Quebec East—*Concluded.*	$ cts.	$ cts.
P. M. Laberge	8 50	8 50
Chas. Marcotte	9 00	9 00
Alphonse Gagnon	8 50	8 50
Alfred Laurencelle	9 00	9 00
George A. Labranche	10 00	10 00
W. H. Taylor	9 10	9 10
H. Sansfacon	10 25	10 25
Edouard Begin	11 00	11 00
S. J. Chalifoux	9 00	9 00
Edouard Fortin	10 00	9 00
J. B. Hamel	11 40	8 40
A. Vaillancourt	8 30	8 30
Alfred Dufresne	11 40	8 40
J. A. Marquis	9 80	9 80
N. J. Belanger	13 50	9 50
Edmond Guillot	9 00	9 00
Chas. Trudelle	10 00	10 00
Total	1,175 37	1,089 77
Less amount paid by Candidates	.....	100 00
Balance paid by Government	.....	989 77
Quebec, West.		
C. N. Montizambert, Returning Officer—		
Personal services of Returning Officer	40 00	40 00
do Election Clerk	4 00	4 00
do Constable	1 00	1 00
Printing, advertising and stationery	17 56	17 56
Mileage	10 00	10 00
Making up and transmitting Returns to Clerk of Crown in Chancery	1 00	1 00
Total	73 56	73 56
Less amount paid by Candidate	.....	50 00
Balance paid by Government	.....	23 56
Quebec, Centre.		
Chas. Alleyn, Returning Officer—		
Personal services as Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
Voters' Lists and Certificates thereof	63 96	63 96
Printing, advertising and stationery	60 55	51 75
Mileage	30 00	14 40
Rent of 16 polling houses	160 00	160 00
Screens, &c., of 16 polling houses	48 00	48 00
Deputy Returning Officer—		
R. C. Pentland	8 00	8 00
E. Alleyn	8 00	8 00
J. J. Lavery	8 00	8 00
E. Doucet	8 00	8 00
J. L. Bell	8 00	8 00
A. W. Bisson	8 00	8 00
J. Roy	8 00	8 00
J. Turcotte	8 00	8 00
S. Morriset	8 00	8 00
C. Charlewood	8 00	8 00

Expenses of late Elections for House of Commons—Quebec—*Continued*

Constituencies.	Claimed.	Paid.
Quebec Centre—*Concluded.*	$ cts.	$ cts.
C. Talbot	8 00	8 00
R. L. Thorpe	8 00	8 00
F. Frechette	8 00	8 00
A. Pruneau	8 00	8 00
T. Roche	8 00	8 00
J. S. Aubé	8 00	8 00
Total	558 51	534 11
Less amount paid by Candidates	.....	100 00
Balance paid by Government	.....	434 11
Quebec County.		
Jos. E. Bedard, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
do Constable	1 00	1 00
Voters' Lists and Certificates thereof	82 50	70 51
Printing, advertising and stationery	87 75	67 31
Postages, telegrams, express charges, &c	0 77	0 77
Building at Nomination and Declaration	4 00	4 00
Mileage	56 60	47 70
Special Constable	6 00	6 00
Deputy-Returning Officer—		
Remi Plamondon	19 85	19 85
Abraham Paradis	24 15	20 15
A. P. Provencal	17 55	16 55
Napoleon Parent	21 00	15 00
Leon Terrière	18 20	18 20
W. Bedard	23 80	22 80
J. B. Martel	18 10	18 10
J. U. Bedard	18 20	18 20
Jos. Hamel	20 00	20 00
Jos. Martel	21 00	21 00
F. H Dion	23 60	18 60
Wm. Munro	20 00	20 00
Frs. Gallagher	18 00	18 00
Thomas Mullally	18 00	18 00
Patrick Kerr	17 00	17 00
John McBain	23 30	23 30
Wm. McBain	21 00	21 00
Geo. Smith	26 13	25 00
F. Letellier	22 10	20 60
A. F. Hamel	22 00	20 00
Michael Murphy	23 00	23 00
R. Stanfield	37 80	29 80
Total	$780 40	$709 44
Less amount paid by Candidates	.....	100 00
Balance paid by Government	.....	$609 44

Expenses of late Elections for House of Commons—Quebec—*Continued*

Constituencies.	Claimed.	Paid.
Richelieu.	$ cts.	$ cts.
P. Guevremont, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
Voters' Lists and Certificates thereof	85 50	85 50
Printing, advertising and stationery	105 45	80 45
Mileage	80 00	60 00
Making up and transmitting Returns to Clerk of Crown in Chancery	2 50	2 50
Deputy Returning Officer—		
H. Piché	15 20	15 20
W. H. Chapdelaine	15 10	15 10
Charles Dorion	15 20	15 20
Ernest Turcotte	15 20	15 20
Isaie Sylvester	15 20	15 20
J. O. Dauphinais	15 20	15 20
W. H. Carter	15 20	15 20
J. B. Berard	15 20	15 20
D. Guevremont	15 20	15 20
R. S. L. Hayden	15 40	15 40
S. Burke	16 20	16 20
Pierre Cartier	18 40	18 40
J. S. P. Bazin	19 80	19 00
J. A. Dorion	17 80	17 80
J. A. Goddard	20 80	19 90
S. M. Brunault	20 10	19 70
J. B. A. Marchesseault	18 00	18 00
Clement Harpin	20 40	19 40
O. Dupré	19 00	19 00
A. P. Bouchard	21 00	21 00
Antoine Nadeau	22 20	20 60
Séquins Dufault	20 60	19 00
Lindor Ethier	22 20	21 20
Edouard Roch	20 00	20 00
George Angers	6 20	22 80
Total	796 25	740 55
Less amount paid by Candidates	.....	100 00
Balance paid by Government	.....	640 55
Richmond and Wolfe.		
P. Duval, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
do Constable	1 00	1 00
Voters' Lists and Certificates thereof	82 23	82 23
Ballot boxes and packing boxes	0 30	0 30
Printing, advertising and stationery	144 75	96 75
Postages, telegrams, express charges, &c	50 00	.....
Mileage	185 00	145 00
Making up and transmitting Returns to Clerk of Crown in Chancery	.....	10 00
Deputy Returning Officer—		
R. D. Vibert	19 60	19 60
Geo. S. Cartel	19 00	12 80
Jno. C. Cleveland	16 80	16 80
Tim. Leet	13 00	13 00
J. P. Healey	13 00	13 00
J. Bedard	14 80	14 80
W. Brooke	15 00	15 00
No. 8	15 40	13 40
F. Smith	15 00	15 00

EXPENSES of late Elections for House of Commons—Quebec—*Continued*

Constituencies.	Claimed.	Paid.
RICHMOND AND WOLFE—*Concluded.*	$ cts.	$ cts
James S. Fowler	15 60	15 60
Henry A. Holland	17 40	17 40
James H. Rankin	16 40	11 40
C. W. Maynard	18 00	18 00
E. Browner	14 00	14 00
Edwin G. Moxey	15 00	11 00
J. E. Benoit	14 40	14 40
J. B. O. Millette	14 00	14 00
Moise Watier	15 70	15 70
Benjamin Millette	15 00	15 00
Maxime Phenix	16 20	15 20
J. Z. Miquelon	14 00	14 00
P. N. Bishops	15 80	11 80
Geo. Adder	10 00	10 00
Adolphe Guenette	15 40	15 40
L. K. Duval	19 00	19 00
Irene Dubord	19 00	19 00
J. B. Delisle	14 00	14 00
F. Fournier	15 80	11 80
Lue Gosselin	14 00	14 00
Thomas E. Hurley	15 60	11 60
R. Boulanger	15 00	15 00
—— Joubert No. 32	19 00	19 00
Pat. Blais	15 00	15 00
E. Duroche	15 00	15 00
Total	1,061 15	902 98
Less paid by Candidates	.....	100 00
Balance paid by Government	.....	802 98
RIMOUSKI.		
A. E. GUAY, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
Voters' Lists and Certificates thereof	70 00	70 00
Pri ting, advertising and stationery	103 95	95 45
Postages, telegrams, express charges, &c	16 45	15 45
Mileage	430 40	278 60
Deputy Returning Officer—		
J. B. Belanger	14 25	14 25
J. B. Martin	12 20	12 20
Chas. Gagnon	12 10	12 10
L. R. Gauvreau	16 00	16 00
Geo. Sylvain	15 50	15 50
Jos. Parent	18 20	18 20
C. A. Dube	16 20	16 20
A. P. Letendre	15 20	15 20
Luc Sylvain	16 20	16 20
D. Begin	17 00	17 00
Alphonse Fournier	18 00	18 00
L. Thos. Laroche	18 40	17 40
Adolphe Martin	21 00	19 00
J. W. Miller	15 00	15 00
Jos. Desrosiers	16 00	16 00
F. R. Pineau	19 60	19 00
Auguste Lavoie	19 00	17 00
C. F. Lapointe	15 00	15 00
Joseph Pelletier	14 50	14 50
Oct. Martin	16 00	16 00
Hector Routhier	23 00	19 00
J. F. Pelletier	14 20	14 20

Expenses of late Elections for House of Commons—Quebec—*Continued*

Constituencies.	Claimed.	Paid.
Rimouski—*Concluded.*	$ cts.	$ cts.
Duncan McGregor	17 60	17 60
Lucien Martin	18 00	18 00
L. P. Saucier	12 60	12 60
Zeph. Lanouette	14 30	14 30
Ed. Talbot	14 20	14 20
T. R. Paradis	16 20	16 20
D. F. de St. Aubin	15 90	15 90
A. O. Roy	18 20	18 20
J. H. Jonças	19 80	19 80
Horace Chouinard	25 80	19 00
Vital Charett	29 00	19 00
Edmond Desgagne	23 40	16 40
Total	1,276 35	1,081 65
Less error in addition	.....	60 20
		1,021 45
Less amount paid by Candidates	.....	100 00
Balance paid by Government	.....	921 45
Rouville.		
H. E Poulin, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
do Constable	1 00	1 00
Voters' Lists and Certificates thereof	120 50	120 50
Ballot boxes	2 00	2 00
Printing, advertising and stationery	150 98	94 98
Postages, telegrams, express charges, &c	1 55	1 55
Mileage	103 60	98 60
Deputy Returning Officer—		
L. E. Marie	15 40	15 40
Ed. Cadieux	16 20	16 20
J. A. Fournier	16 20	16 20
Jules Massay	16 20	16 20
Amedee Guillet	15 50	15 50
Elie Ostigus	16 40	16 40
J. E. Gaboury	15 00	15 00
James Code	16 40	16 40
P. R. Pelletier	17 20	17 20
A. F. Maynard	17 40	17 40
Jos. Adam	19 00	19 00
F. Mennier	15 20	15 20
J. O. Pion	18 00	18 00
Auguste Pelletier	19 00	19 00
S. J. Pelletier	19 00	19 00
L. M. St. Onge	16 60	16 60
L. P. Godreau	15 60	15 60
Onias Crossfield	19 00	19 00
J. N. Mondon	15 20	15 20
Isaie Gingras	17 80	17 80
J. A. Authier	15 40	15 40
P. A. Ouellette	14 40	14 40
P. Bertrand	14 40	14 40
N. D. D. Bissette	14 40	14 40
H. E. Massé	17 00	17 00
Total	859 13	798 53
Less received from Candidates	.....	100 00
Balance paid by Government	.....	698 53

Expenses of late Elections for House of Commons—Quebec—*Continued*

Constituencies.	Claimed	Paid.
St. Hyacinthe.	$ cts.	$ cts.
H. St. Germain, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 40	8 40
do Constable	1 00	1 00
Attending at recount—Returning Officer	8 00	.....
do Election Clerk	4 00	.....
Voters' Lists and Certificates thereof	56 00	50 50
Printing, advertising and stationery	59 97	59 97
Postages, telegrams, express charges, &c	4 75	4 75
Mileage	24 80	24 80
Deputy Returning Officer—		
Maurice St. Jacques	12 40	12 40
R. St. Jacques	18 40	18 40
I. O. Guertin	17 40	17 40
H. Barbeau	10 40	10 40
I. B. Garneau	21 40	21 40
Elzear Chabotte	11 40	11 40
Paul Decedes	12 20	12 20
Joseph Morin	17 40	14 40
Z. Marchesseau	15 00	15 00
Louis Benoit	19 00	19 00
Louis Brin	17 60	17 60
Alexis Millet	12 40	12 40
F. X. Boisseau	19 00	19 00
I E. LeBlanc	12 40	12 40
Noé Gurais	17 00	17 00
Paul Bonin	14 00	14 00
A. Durocher	19 00	19 00
F Lessard	15 40	15 40
I. M Desroches	16 20	16 20
Eugene Sicotte	17 60	17 60
Norbert Sylvester	12 80	12 80
Total	555 32	534 82
Less amount paid by Candidates	.....	100 00
Balance paid by Government	.....	434 82
St. Maurice.		
R. Keirnan, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
Voters' Lists and Certificates thereof	24 24	24 24
Printing, advertising and stationery	95 11	65 36
Postages, telegrams, express charges, &c.	0 94	0 94
Mileage	40 80	33 70
Deputy-Returning Officer—		
Louis Comeau	15 00	15 00
A. Garceau	14 80	14 80
J. Milot	14 00	14 00
Z. N. Gelinas	14 60	14 60
N. Gelinas	14 60	14 60
P. Hieroux	15 20	15 20
A. Bournival	15 60	15 00
A. Brissette	17 20	16 20
T. Pellerin	20 00	16 00
D. Frigon	17 25	17 25
D. Margret	18 00	17 00
H. E. Bellerive	16 00	15 00

Expenses of late Elections for House of Commons—Quebec—*Continued*

Constituencies.	Claimed.	Paid.
St. Maurice—*Concluded.*	$ cts.	$ cts.
L. F. LaBarre	17 60	16 60
J. E. Genest	17 00	17 00
Total	455 94	410 49
Less amount paid by Candidates	.....	100 00
Balance paid by Government	.....	310 49
Shefford.		
Joseph Lefebvre, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
Voters' Lists and Certificates thereof	65 04	65 04
Printing, advertising and stationery	139 70	118 90
Mileage	69 80	69 80
Deputy Returning Officer—		
E Slack	14 00	14 00
J. R. Taitre	12 50	12 50
O. B. Kemp	11 00	11 00
Geo. Tait	11 60	11 60
E. D. Newton	11 70	11 70
B. A. Haskett	11 00	11 00
Wm. Blackwood	15 20	15 20
J. G. Cowie	17 40	17 40
Geo. Vittie	17 40	17 40
Wm. P. Cook	13 20	13 20
J. A. Tomkins	15 60	15 60
F. X. Mayotte	21 00	21 00
Jos. H. Lefebvre	19 80	19 80
Napoleon Fontain	15 40	15 40
Chas. Gillespie	14 60	14 60
Chas. Robert	15 80	15 80
Stanislas Bachand	17 20	17 20
P. S Grandprés	22 40	22 40
Jos. Charbonneau	17 20	17 20
S. Lapalme	16 00	16 00
H. Poirier	20 00	20 00
Chas. Tartel	19 00	19 00
W. Bartlett	20 60	20 60
John Murphy	17 20	17 20
Clement St. Onge	12 50	12 50
F. X. David	11 60	11 60
J. N. Tartre	15 00	15 00
J. M. Brown	14 40	14 40
A. Audette	15 00	15 00
L. H. Knowlton	12 20	12 20
Total	810 04	789 24
Less amount paid by Candidates	.....	150 00
Balance paid by Government	.....	639 24

Expenses of late Elections for House of Commons—Quebec—*Continued*

Constituencies.	Claimed.	Paid.
	$ cts.	$ cts.
Sherbrooke Town.		
Daniel Thomas, Returning Officer—		
Personal services of Returning Officer	40 00	40 00
do Election Clerk	4 00	4 00
do Constable	1 00	1 00
Voters' Lists and Certificates thereof	47 95	47 95
Printing, advertising and stationery	14 00	12 50
Postages, telegrams, express charges, &c	1 10	1 10
Building at Nomination and Declaration	2 00	2 00
Mileage	18 40	18 40
Total	128 45	126 95
Less amount paid by Candidate	.....	50 00
Balance paid by Government	.....	76 95
St. John's.		
Charles Nolin, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 20	8 20
do Constable	1 00	1 00
Voters' Lists and Certificates thereof	31 94	31 94
Printing, advertising and stationery	104 33	67 55
Postages, telegrams, express charges, &c	2 50	2 50
Mileage	61 30	42 00
Making up and transmitting Returns to Clerk of Crown in Chancery	4 09	4 09
Deputy Returning Officer—		
Stanislas Coté	8 00	8 00
Edmond Morel	15 40	15 40
Jules Quesnel	12 40	12 40
L. A. Mayrand	15 40	15 40
Alexander Chassé	12 40	12 40
J. A. Fournier	15 40	15 40
Arthur Chartand	12 40	12 40
Camille Lamarre	12 80	12 80
Joseph B. Maury	14 00	14 00
Julien Gagnon	13 00	13 00
Zephirin R. Hamel	16 00	16 00
Charles Belanger	15 07	15 07
Joseph H. Roy	12 40	12 40
J. U. Tremblay	15 40	15 40
E. J. Force	17 00	17 00
W. A. Canfield	18 20	18 20
Total	498 63	442 55
Less amount paid by Candidates	.....	100 00
Balance paid by Government	.....	342 55
Soulanges.		
James Stevens, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 60	8 60
do Constable	1 00	1 00
Voters' Lists and Certificates thereof	24 31	24 31
Printing, advertising and stationery	55 73	47 73
Postages, telegrams, express charges, &c	2 75	2 75

Expenses of late Elections for House of Commons—Quebec—*Continued*

Constituencies.	Claimed.	Paid.
Soulanges—*Concluded.*	$ cts.	$ cts.
Mileage	73 00	58 80
Making up and transmitting Returns to Clerk of Crown in Chancery	3 00	3 00
Deputy Returning Officer—		
L. A. Gladu	12 40	12 40
J. H. Thisdale	15 80	15 80
Edouard Guillet	14 70	14 70
J. Bte. Besserer	12 10	12 10
J. R. Waters	13 20	13 20
Theophile Marcoux	12 40	12 40
Joseph Tabeau	15 30	15 30
J. A. Legris	15 60	15 60
A. McNown	14 30	14 30
F. Bessonnette	15 60	15 60
E. Lalande	15 80	15 80
Pierre Doucet	15 80	15 80
Jno. D. Grange	21 60	18 00
C. Lalande	15 40	15 40
Total	438 39	412 59
Less amount paid by Candidates	.....	100 00
Balance paid by Government	.....	312 59
Stanstead.		
C. A. Richardson, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
do Constable	1 00	1 00
Voters' Lists and Certificates thereof	3 50	3 50
Printing, advertising and stationery	86 70	56 70
Postages, telegrams, express charges, &c.	2 95	2 95
Mileage	90 80	90 80
Making up and transmitting Returns to Clerk of Crown in Chancery	4 34	4 34
Deputy Returning Officer—		
James McKee	15 20	15 20
Geo. A. Cushing	11 00	11 00
W. H. Cowhard	15 00	15 00
Hiram Howe	15 60	15 60
E. S. Buckland	15 30	15 30
W. H. Lovell	18 20	18 20
V. Truell	15 40	15 40
R. G. Trenholme	10 00	10 00
Otis Thurtleff	11 00	11 00
F. X. Des Rosiers	15 40	15 40
Eli Ives	15 00	15 00
Levi E. Parker	14 00	14 00
George W. Kegar	10 60	10 60
Wm. J. Mears	14 30	14 30
Morton A. Bullard	14 20	14 20
Henry St. Louis	14 20	14 20
T. Byron Rider	11 00	11 00
Moses Blount	10 00	10 00
John G. Christie	13 20	13 20
David A. Mansur	15 70	15 70
Patrick Hackett	15 80	15 80
John Lorimer	14 00	14 00
Alfred N. Thompson	15 00	15 00
Total	575 89	546 39
Less amount paid by Candidates	.....	100 00
Balance paid by Government	.....	446 39

Expenses of late Elections for House of Commons—Quebec—*Continued*

Constituencies.	Claimed.	Paid.
TERREBONNE.	$ cts.	$ cts.
LOUIS G. LACHAINE, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
Voters' Lists and Certificates thereof	25 40	25 40
Ballot boxes	1 00	1 00
Printing, advertising and stationery	104 00	76 50
Mileage	83 80	73 80
Making up and transmitting Returns to Clerk of Crown in Chancery	10 00	10 00
Deputy Returning Officer—		
J. Filiatrault	17 60	14 20
J. Mathe	13 50	13 50
E. Gibault	11 40	11 40
V. Mathieu	14 00	14 00
J. Carey	12 00	12 00
L. L. J. Loranger	11 00	11 00
Frs. Panzé	14 00	14 00
C. Jenvène	14 20	14 20
J. Landry	18 00	18 00
Alphonse Forget	15 00	15 00
O. Forget	12 00	12 00
D. Desroches	14 00	14 00
N. C. Simard	15 00	14 00
J. Murray	11 00	11 00
F. Villeneuve	14 00	14 00
M. Levesque	15 20	15 20
E. P. Germain	12 60	12 60
A. Seguin	15 40	15 40
T. W. Lapointe	15 40	15 40
V. Charbonneau	17 00	11 00
G. Gareau	15 20	15 20
E. Grignon	11 80	11 80
C. Robichand	15 00	15 00
C. C. Lajeunesse	13 00	13 00
L. Labelle	11 20	11 20
Total	640 70	592 80
Less amount paid by Candidates	.....	100 00
Balance paid by Government	.....	492 80
TERREBONNE—*Special.*		
L. G. LACHAINE, Retnrning Officer—		
Personal services of Returning Officer	40 00	40 00
do Election Clerk	4 00	4 00
Printing, advertising and stationery	25 00	15 00
Mileage	20 00	20 00
Making up and transmitting Returns to Clerk of Crown in Chancery	5 00	.....
Total	94 00	79 00
Less amount paid by Candidates	.....	50 00
Balance paid by Government	.....	29 00

Expenses of late Elections for House of Commons—Quebec—*Continued*

Constituencies	Claimed.	Paid.
	$ cts.	$ cts.
City of Three Rivers.		
Sévère Dumoulin, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
do Constable	1 00	1 00
Voters' Lists and Certificates thereof	17 65	17 65
Printing, advertising and stationery	49 82	49 82
Mileage	4 80	4 80
Deputy Returning Officer—		
N. Grenier	21 00	21 00
F. X. Turcotte	23 00	23 00
P. L. Hubert	21 00	21 00
C. Dumoulin	17 00	17 00
N. Marchand	21 00	21 00
R. S. Cooke	21 00	21 00
Jos. Martin	21 00	21 00
J. A. Olivier	21 00	21 00
J. M. Desilets	20 30	20 30
Total	327 57	327 57
Less amount paid by Candidates	.....	100 00
Balance paid by Government	.....	227 57
City of Three Rivers—*Special.*		
Sévère Dumoulin, Returning Officer—		
Personal services of Returnig Officer	60 00	40 00
do Election Clerk	4 00	4 00
do Constable	1 00	1 00
Printing, advertising and stationery	28 83	10 00
Mileage	2 40	2 40
Total	96 23	57 40
Less amount paid by Candidate	.....	50 00
Balance paid by Government	.....	7 40
Two Mountains.		
Z. Rousille, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
do Constable	2 00	1 00
Voters' Lists and Certificates thereof	37 50	37 50
Printing, advertising and stationery	101 44	45 69
Postages, telegrams, express charges, &c	1 00	1 00
Mileage	96 60	55 00
Deputy Returning Officer—		
A. Pilon	19 00	19 00
Antoine Seguin	15 60	15 60
T. O. Gagnon	15 00	15 00
M. Brozeau	23 00	23 00
A. Delaire	17 40	17 40
C. H. Champagne	14 20	14 20
A. Fortier	13 80	13 80
A. Bernard	16 20	16 20
D. Leonard	14 10	14 10
L. O. Blondin	19 60	18 60

Expenses of late Elections for House of Commons—Quebec—*Continued*

Constituencies.	Claimed.	Paid.
Two Mountains—*Concluded.*	$ cts.	$ cts.
J. E. Clèroux	14 00	14 00
E Lemaire	11 40	11 40
P. Carriere	17 00	17 00
Olivier Drouin	15 80	15 80
John Hanna	11 00	11 00
L. P. Belair	14 50	14 50
Edouard Lemay	19 60	18 20
S. Carriere	15 40	15 40
Total	593 14	492 39
Less paid by Candidates	.....	100 00
Balance paid by Government	.....	392 39
Temiscouata.		
Elie Mailloux, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
do Constable	1 00	1 00
Voters' Lists and Certificates thereof	39 24	39 24
Printing, advertising and stationery	41 38	41 38
Postages, telegrams, express charges, &c	6 69	6 69
Mileage	113 85	113 80
Making up and transmitting Returns to Clerk of Crown in Chancery	10 00	10 00
Deputy Returning Officer—		
A. St. Jorre	23 00	19 00
L. E. Hudon	23 00	19 00
E. Gauvreau	23 80	19 00
F. V. Rouleau	24 60	19 00
L. N. Girard	10 75	10 75
C. A. Casgrain	15 00	15 00
J. B. Coté	14 60	14 60
H. Langelier	18 00	18 00
J. P. Chabot	23 00	19 00
L. M Lapointe	14 20	14 20
M. H. St. Jorre	17 40	17 40
E. Martin	19 40	19 00
G. Dallaire	18 60	18 60
J. B. Beaulieu	14 20	14 20
H. Hudon	15 40	15 40
H. Michaud	17 60	17 60
C. T. Dubé	11 40	11 40
Thomas Jones	15 60	15 60
J. P. Roy	14 50	13 50
L. T. Puize	10 80	10 80
W. Miville	13 00	13 00
P. April	22 00	22 00
P. F. Pelletier	11 40	11 40
A. P. Beaulieu	11 20	11 20
M. LeBel	20 00	18 00
Total	702 61	676 76
Less amount paid by Candidates	.....	100 00
Balance paid by Government	.....	576 76

Expenses of late Elections for House of Commons—Quebec—*Continued*

Constituencies.	Claimed.	Paid.
Vaudreuil.	$ cts.	$ cts.
Frs. de Sales Bastien, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
do Constable	1 00	1 00
Voters' Lists and Certificates thereof	31 15	31 15
Printing, advertising and stationery	98 51	72 01
Mileage	99 50	61 00
Making up and transmitting Returns to Clerk of Crown in Chancery.	10 00	10 00
Deputy Returning Officer—		
Geo. Thivierge	19 50	19 50
E. H. Lalonde	12 00	12 00
James Ahearn	16 80	16 80
D. Brulé	13 60	13 60
Joseph Onesime	13 40	13 40
A. M A. Moffatt	15 00	15 00
Antoine Phaneuff	16 40	16 40
John McMillan	16 60	16 60
Jules A. Desjardins	16 00	16 00
Napoleon Thauvette	16 80	16 80
Ant. Lefebvre	16 00	16 00
J L. Desjardins	20 60	20 60
Thomas Burke	18 00	18 00
Louis Campeau	15 60	15 60
F. de Sales O. Turcotte	17 40	17 40
Total	551 86	486 86
Less amount paid by two Candidates	.....	100 00
Balance paid by Government	.....	386 86
Verchéres.		
Aimé Geoffrion, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
do Constable	1 00	1 00
Voters' Lists and Certificates thereof	22 50	22 50
Printing, advertising and stationery	92 60	75 60
Mileage	44 60	38 60
Deputy Retuning Officer—		
Louis Milotte	18 00	18 00
George Gravel	17 00	17 00
L. R. Provost	19 00	19 00
Napoléon Malo	18 60	18 60
L. Gravel	14 10	14 10
E. D. Tetreau	19 00	19 00
J. B. Laporte	15 00	15 00
F. L. Palardy	19 00	19 00
L. A. Bousquet	18 80	18 80
Pierre Dausere	19 00	19 00
Jérome Jacques	18 60	18 60
F. X. Buziére	19 00	19 00
H. Amiot	18 00	18 00
A. Choquet	19 00	19 00
Gilbert Bernard	18 00	18 00
Total	498 80	475 80
Less amount paid by Candidates	.....	100 00
Balance paid by Government	.....	375 80

Expenses of late Elections for House of Commons—Quebec—*Continued*

Constituencies.	Claimed.	Paid.
Yamaska.	$ cts.	$ cts.
Louis M. Blondin, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
do Constable	1 00	1 00
Voters' Lists and Certificates thereof	28 65	28 65
Printing, advertising and stationery	63 69	42 97
Postages, telegrams, express charges, &c	0 78	.....
Mileage	47 70	47 70
Deputy Returning Officer—		
O. Boisvert	15 00	15 00
J. L. Belcourt	14 00	14 00
A. J. McDonald	16 20	16 20
Geo. Folster	13 40	13 40
Godfroy Lemache	15 90	15 90
O. H. Coutre	22 20	15 20
Moïse De Blois	16 20	16 20
James Salvas	12 60	12 60
J. G. Arcand	15 80	15 80
F. X. Rivard	11 00	11 00
Dr. C. Gill	19 00	19 00
Diogène Dubois	15 00	15 00
A. O. Fortier	15 80	15 80
C. Campbell Sheppard	13 20	13 20
Total	425 12	396 62
Less amount paid by Candidates	.....	100 00
Balance paid by Government	.....	296 62

Expenses of late Elections for House of Commons—*Continued*

NOVA SCOTIA.

Constituencies.	Claimed.	Paid.
Annapolis.	$ cts.	$ cts.
Peter Bonnett, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
Attending at recount—Election Clerk	4 00	4 00
do Constable	2 00	2 00
Voters' Lists and Certificates thereof	27 00	27 00
Ballot boxes	24 13	24 13
Printing, advertising and stationery	32 63	32 63
Postages, telegrams, express charges, &c	0 67	0 67
Mileage	129 53	77 20
Making up and transmitting Returns to Clerk of Crown in Chancery	4 00	4 00
Deputy Returning Officer—		
J. H. G. Parker	5 00	5 00
Manly. White	5 00	5 00
H. F Burns	5 00	5 00
Angus M. Gidney	5 00	5 00
B. H. Parker	5 00	5 00
James Carleton	5 00	5 00
E. H Porter	5 00	5 00
Wm. V. Vroom	5 00	5 00
John L. Rice	5 00	5 00
Geo. Kennedy	5 00	5 00
James Longley	5 00	5 00
Wm. Chipman	5 00	5 00
W. E. Stanatt	5 00	5 00
N. B. Spinney	5 00	5 00
Richardson Harris	5 00	5 00
Thomas Phinney	5 00	5 00
Beriah Spinney	5 00	5 00
17 Poll Clerks, at $2	34 00	34 00
Mileage of Deputy Returning Officer and Poll Clerks	33 80	33 80
15 polling booths, $59.50; 12 screens, $19.83	79 33	79 33
Total	524 09	471 76
Less amount paid by Candidates	.....	100 00
Balance paid by Government	.....	371 76
Antigonish.		
Henry P. Hill, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
Voters' Lists and Certificates thereof	21 59	21 59
13 Ballot Boxes and padlocks	19 50	19 50
Printing, advertising and stationery	29 37	29 37
Postages, telegrams, express charges, &c	1 65	1 65
Mileage	50 40	50 40
13 Deputy Returning Officers' accounts	173 60	173 60
Total	364 11	364 11
Less amount paid by Candidates	.....	150 00
Balance paid by Government	.....	214 11

EXPENSES of late Elections for House of Commons—Nova Scotia—*Continued*

Constituencies.	Claimed.	Paid.
CAPE BRETON.	$ cts.	$ cts.
No account received.		
COLCHESTER.		
CHARLES BLANCHARD, Returning Officer—		
Personal services as Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
do Constable	1 00	1 00
Voters' Lists and Certificates thereof	25 70	19 70
Ballot Boxes	24 64	24 64
Printing, advertising and stationery	41 90	41 90
Mileage	101 50	101 50
Making up and transmitting Returns to Clerk of Crown in Chancery	30 00	10 00
22 Screens	66 00	66 00
Deputy Returning Officer—		
Edward Fulton	13 00	13 00
G. V. McLellan	22 20	19 20
W. A. Fulmer	16 80	13 80
John Yuill	12 70	12 70
Chas. Blanchard	12 20	12 20
L. I. Crow	12 20	12 20
William Creelman	16 00	16 00
E. Tupper	14 60	13 60
A. B. Fletcher	12 80	12 80
John D. McMitt	12 80	12 80
Isaac McCurdy	12 80	12 80
William McHilty	12 20	12 20
James A. Cox	14 00	14 00
James Graham	13 60	13 60
S. D. McLellan	14 00	14 00
James F. Blanchard	16 00	16 00
R. N. Purvis	18 00	18 00
Archibald Campbell	12 20	12 20
S. G. A. Morrison	12 60	12 60
Robert D. Byers	14 00	14 00
C. P. Blanchard	12 80	12 80
J. B. McCully	16 00	16 00
Total	672 24	639 24
Less amount paid by Candidates	.....	100 00
Balance paid by Government	.....	539 24
CUMBERLAND.		
RODERICK MCLEAN, Returning Officer—		
Personal services as Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
do Constable	1 00	1 00
Extra do Returning Officer, through illness and refusal of D.R.O. to act	15 00	15 00
do Election Clerk	6 00	6 00
Voters' Lists and Certificates thereof	65 50	65 50
Ballot boxes	36 00	36 00
Printing, advertising and stationery	124 75	82 25
Postages, telegrams, express charges, &c.	11 75	11 75
Mileage	608 50	194 10
Making up and transmitting Returns to Clerk of Crown in Chancery	10 00	10 00
Rent of booths and screens	124 00	124 00

EXPENSES of late Elections for House of Commons—Nova Scotia—*Continued*

Constituencies.	Claimed.	Paid.
CUMBERLAND—*Concluded.*	$ cts.	$ ct.
Deputy Returning Officer—		
R. W. Chipman	8 00	8 00
Albert Byng	10 40	10 40
Rufus Wood	17 60	17 60
Alexander Reid	17 40	17 40
Z. Mackay	27 40	27 40
M. H Logan	10 10	10 10
Charles McCabe	17 00	17 00
B. Douglass	12 40	12 40
J. W. Schueman	15 80	15 80
A. J. Hill	11 20	11 20
H. W. Baker	12 20	12 20
A. A. Stevens	20 00	20 00
Eph. Howard	9 90	9 90
William Macnab	13 40	13 40
W. Moffat	12 00	12 00
K. Hunter	11 00	11 00
W. Y. King	9 10	9 10
A. G. Morse	6 00	6 00
A. McGillvray	15 00	15 00
J. D. Kimlan	8 00	8 00
Robert W. Schell	8 00	8 00
J. M. Atkins	8 50	8 50
Cyrus Bent	8 00	8 00
D. McKay	22 60	22 60
	1,381 50	
Error in addition	15 00	
Total	1,366 50	918 60
Less paid by Candidates	.....	100 00
Balance paid by Government	.....	818 60
DIGBY.		
W. H. TAYLOR, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
do Constable	2 00	1 00
Voters' Lists and Certificates thereof	24 61	24 61
Ballot boxes	8 00	8 00
Printing, advertising and stationery	20 25	20 25
Postages, telegrams, express charges, &c	1 64	1 64
Mileage	163 10	162 90
Making up and transmitting Returns to Clerk of Crown in Chancery	5 00	5 00
Deputy Returning Officer—		
Henry Blaksler	15 40	15 40
Edward J. Haines	15 40	15 40
William H. Taylor	7 40	7 40
Edward McKay	15 40	15 40
Edward Haines	15 40	15 40
James D. Sullivan	15 40	15 40
Edward Everitt	15 40	15 40
Edward H. Oakes	15 40	15 40
George Prime	18 20	18 20
C. Maude Melançon	11 80	11 80
Basil H. Robicheau	15 80	15 80
Reuben Perry	14 60	14 60

EXPENSES of late Elections for House of Commons—Nova Scotia—*Continued*

Constituencies.	Claimed.	Paid.
DIGBY—*Concluded.*	$ cts.	$ cts.
John H. Smith	15 40	15 40
Henry C. Sabeau	16 20	16 20
Jacob C. Robbins	15 40	15 40
Benjamin Hunt	15 40	15 40
Jeremiah McLaughlin	15 80	15 80
Total	546 40	545 20
Less amount paid by Candidates	.....	100 00
Balance paid by Government	.....	445 20
GUYSBOROUGH.		
T. C. PEART, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	14 00	8 00
do Constable	2 00	1 00
Voters' Lists and Certificates thereof	22 36	13 50
Ballot boxes (20 and 20 locks)	33 00	33 00
Printing, advertising and stationery	37 28	35 53
Postages, telegrams, express charges, &c	2 65	.....
Mileage	160 65	143 55
Making up and transmitting Returns to Clerk of Crown in Chancery	23 50	.....
Deputy Returning Officer—		
A. J. Cunningham	9 40	9 40
N. Torey	15 30	14 30
S. Hood	12 20	12 20
J. Hartley	12 40	12 40
J. E. ——— (Crow Harbor)	14 00	13 00
James Young	12 00	12 00
D. Gunn	12 00	12 00
D. McLean	8 00	8 00
M. McGrath	18 80	18 00
T. McKeen	13 70	13 70
W. McKenzie	15 00	14 50
J. Gillis	16 35	16 35
J. Cruikshank	16 80	16 80
T. O'Neil	11 50	11 50
A. B. Cox	12 00	12 00
J S. Nickerson	13 00	13 00
W. G. Scott	17 40	15 00
J. H. Torey	19 00	15 00
James Stewart	14 20	14 20
Total	618 49	547 93
Less amount paid by Candidates	.....	100 00
Balance paid by Government	.....	447 93

EXPENSES of late Elections for House of Commons—Nova Scotia—*Continued*

Constituencies.	Claimed.	Paid.
	$ cts.	$ cts.
HALIFAX.		
JOSEPH BELL, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
Voters' Lists and Certificates thereof	218 45	164 45
Ballot boxes	73 68	73 68
Printing, advertising and stationery	127 16	91 41
Mileage	592 60	477 60
Making up and transmitting Returns to Clerk of Crown in Chancery	20 00	20 00
Booths and screens for the City of Halifax	159 40	159 40
do other than those included in the Deputy Returning Officers' accounts, for the County	51 00	51 00
Deputy Returning Officer—		
City of Halifax.. D. Dunbar	7 00	7 00
Thos. Abbott	7 00	7 00
Thomas Clay	7 00	7 00
Duncan Campbell	8 00	8 00
J. B. Cross	8 00	8 00
L. W. DesBarres	7 00	7 00
J. W. Johnston	7 00	7 00
J. J. McKeil	6 00	6 00
Hugh McD. Henry	7 00	7 00
H. Oldright	7 00	7 00
J. Miller Robinson	8 00	8 00
Geo. S. Yates	7 00	7 00
H. B. Clarke	8 00	8 00
W. A. Black	8 00	8 00
Daniel J. Smith	8 00	8 00
Robert Nelson	8 00	8 00
J. T. Hamilton	8 00	8 00
H. W. C. Boak	8 00	8 00
Edward Palmer	7 00	7 00
T. V. Woolrich	8 00	8 00
Wm. Taylor	7 00	7 00
Edward Goudge	7 00	7 00
Henry Price	7 00	7 00
John Ervin	7 00	7 00
John Hays	14 00	14 00
Francis Munro	11 00	11 00
Andrew Gray	15 00	15 00
G. J. Longard	19 00	19 00
James Fraser	17 00	17 00
F. H. Bell	12 00	12 00
J. E. Hosterman	9 40	9 40
John W. Watt	9 20	9 20
C. E. Burgess	14 40	.....
John Thomas	14 00	14 00
Charles Hamilton	15 80	15 80
John Lingley	15 00	15 00
A. McPhee	19 00	19 00
Henry Cruikshank	16 00	16 00
David Archibald	16 00	16 00
Edward Ryan	20 00	20 00
J. B. Black	13 20	13 20
D. W. Archibald	11 00	11 00
J. E. Comore	16 20	16 20
Henry Phelnut	15 50	15 50
Fred. Ray	22 00	22 00
William Gould	14 50	14 50
John Short	15 60	15 60
James Sellers	18 60	18 60
James L. Griffin	15 00	15 00
A. E. Lawlor	8 50	8 50

EXPENSES of late Elections for House of Commons—Nova Scotia—*Continued*

Constituencies	Claimed.	Paid.
	$ cts.	$ cts.
HALIFAX—*Concluded.*		
L. P. Fairbanks	7 50	7 50
James Farquharson	10 00	10 00
Fred. Scarfe	8 00	8 00
Robert Cutler	8 60	8 60
John A. Shiers	18 20	18 20
Geo. B. Hubley	15 20	15 20
John C. Shatford	14 30	14 30
John Kirner	15 50	15 50
Samuel Burris	14 00	14 00
Geo. Rawlings	16 20	16 20
James Gardiner	15 20	15 20
James Innes	12 00	12 00
Hezekiah Cleveland	21 00	21 00
Total	2,062 09	1,841 94
Less amount paid by Candidates	.....	200 00
Balance paid by Government	.....	$1,641 94
INVERNESS.		
ROBERT MCDOUGALL, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
do Constable	1 00	1 00
Voters' Lists and Certificates thereof	29 00	23 60
Ballot boxes	54 00	54 00
Printing, advertising and stationery	35 47	34 07
Postages, telegrams, express charges, &c	4 10	4 00
Mileage	83 40	74 00
Deputy-Returning Officer—		
Walter Lawrence	16 50	16 50
A. O. Quin	17 10	17 10
E. McMullin	15 20	15 20
Allan McDonald	15 40	15 40
Allan McLennan	15 90	15 90
Donald McDonald (No. 21)	14 70	14 70
Donald McDonald (No. 19.)	15 40	15 40
Donald McDonald (No. 4)	17 20	17 00
Donald McDonald (No. 16)	16 00	16 00
H. K. McDonald	15 40	15 40
Donald McMullin	16 20	16 20
Donald Smith	16 80	16 80
John McEachern	17 00	17 00
Angus McCormick	15 20	15 20
Alexander McLellan	15 50	15 50
Allan McIntosh	15 70	15 70
Duncan McLean	15 90	15 90
Alfred Taylor	18 00	18 00
William L. Tremaine	16 30	16 30
Thomas Ethridge	15 60	15 60
Hugh Gillis	16 00	16 00
Alexander McDonald	16 60	16 60
Total	628 57	612 07
Less amount paid by Candidates	.....	150 00
Balance paid by Government	.....	462 07

Expenses of late Elections for House of Commons—Nova Scotia—*Continued*

Constituencies.	Claimed.	Paid.
Kings.	$ cts.	$ cts.
John M. Caldwell, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
do Constable	4 00	1 00
Voters' Lists and Certificates thereof	22 00	22 00
Ballot boxes and packing boxes therefor	45 00	30 00
Printing, advertising and stationery	61 25	29 75
Mileage	339 80	139 90
Making up and transmitting Returns to Clerk of Crown in Chancery	20 00	10 00
Poll Houses and screens	114 20	114 20
Deputy Returning Officer—		
Edwin Rand	15 00	8 00
J. P. Lyons	15 70	8 00
Enoch Griffin	15 60	8 00
Stubbard Sweet	16 80	8 00
David Bertany	16 00	8 00
John Reddin	15 40	8 00
Russell Coldwell	15 00	8 00
Jas. S Morse	15 20	8 00
F. G. Curry	16 20	8 00
A. G. Morse	14 80	8 00
T. R. Harris	16 60	8 00
Geo. McGregor	23 00	8 00
A. A. Pines	16 00	8 00
Dan. Parker	15 60	8 00
Wm. A. Tupper	16 00	8 00
D. R. Huntly	16 30	8 00
W. J. Wallace	15 80	8 00
Joshua Chase	16 60	8 00
Geo. Munro	16 60	8 00
Total	885 05	474 85
Less amount paid by Candidates		100 00
Balance paid by Government		474 85
Lunenburg.		
J. H. Kaulbach, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
do Constable	1 00	1 00
Voters' Lists and Certificates thereof	13 50	13 50
Ballot boxes	32 66	32 66
Printing, advertising and stationery	65 38	45 88
Postages, telegrams, express charges, &c.	1 50	1 50
Mileage	233 75	218 75
Making up and transmitting Returns to Clerk of Crown in Chancery	10 00	10 00
Deputy Returning Officer—		
Aubrey B. Caldwell	11 00	11 00
Henry Cleveland	13 80	13 80
William S Drew	11 00	11 00
J. H. Wade	15 00	15 00
George Stratford	12 80	12 80
J. H. Kaulbach	8 50	8 50
Daniel Owens	12 00	12 00
W. J. Dauphine	12 80	12 80
Benjamin Lenicken	11 80	11 80
George Worthylake	12 00	12 00
James M. Metzlee	12 50	12 50
James D. Selig	15 60	15 60

Expenses of late Elections for House of Commons—Nova Scotia—*Continued*

Constituencies.	Claimed.	Paid.
Lunenburg—*Concluded.*	$ cts.	$ cts.
Josiah Rudolph	11 00	11 00
E. H. Solomon	17 75	17 75
James H. Eventzel	12 00	12 00
Abraham Rothenlusen	13 00	13 00
Nelson Chesley	12 00	12 00
George Burpee	11 00	11 00
George Rossa	12 50	12 50
Clarence McCully	12 00	12 00
T. S. Atkinson	10 00	10 00
Charles Lindley	9 50	9 50
B. W. C Manning	13 00	13 00
Thos. H. Cragg	15 20	15 20
Daniel Himmelman	13 00	13 00
Thomas E. Vaglen	14 00	14 00
James Koch	11 50	11 50
Total	762 04	727 54
Less amount paid by Candidates	....	100 00
Balance paid by Government	....	627 54
Pictou.		
W. H. Harris, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
do Constable at Nomination and Declaration	5 00	5 00
Voters' Lists and Certificates thereof	55 00	55 00
Ballot boxes	70 00	70 00
Printing, advertising and stationery	72 28	67 28
Postages, telegrams, express charges, &c.	6 20	6 20
Mileage (including Deputy Returning Officers' mileage)	215 90	195 70
Making up and transmitting Returns to Clerk of Crown in Chancery	10 00	10 00
Rent of 27 polling places and making 12 screens	144 00	144 00
30 Poll Clerks	60 00	60 00
Swearing 30 Poll Clerks	30 00	30 00
20 Constables	20 00	20 00
30 Deputy Returning Officers	120 00	120 00
Total	876 38	851 18
Less amount paid by Candidates	....	200 00
Balance paid by Government	....	651 18
Pictou—*Special.*		
William H. Harris, Returning Officer—		
Personal services of Returning Officer	40 00	40 00
do Election Clerk	4 00	4 00
Printing, advertising and stationery	6 00	6 00
Mileage	50 90	50 90
Total	100 90	100 90
Less amount paid by Candidate	....	50 00
Balance paid by Government	....	50 90

Expenses of late Elections for House of Commons—Nova Scotia—*Continued*

Constituencies.	Claimed.	Paid.
Hants.	$ cts.	$ cts.
Edward Curry, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
do Constable	1 00	1 00
Voters' Lists and Certificates thereof	25 50	14 00
Ballot boxes	27 65	27 65
Printing, advertising and stationery	31 00	27 50
Mileage	86 00	76 00
Making up and transmitting Returns to Clerk of Crown in Chancery	2 00	2 00
Deputy Returning Officers' accounts	359 60	359 20
Total	600 75	575 35
Less amount paid by Candidates	.....	100 00
Balance paid by Government	.....	475 35
Queens.		
J. N. Freeman, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
do Constable	1 00	1 00
Voters' Lists and Certificates thereof	10 22	10 22
Ballot boxes	10 80	10 80
Printing, advertising and stationery	33 50	33 50
Postages, telegrams, express charges, &c	2 78	2 78
Mileage	54 20	54 20
12 polling booths and making 12 screens	60 00	60 00
Deputy Returning Officer—		
William Ford	4 00	4 00
Israel Hendry	4 00	4 00
J. G. Pyke	4 00	4 00
H. G. Freeman	4 00	4 00
J. B. Harlow	4 00	4 00
Zebulon Murray	4 00	4 00
Donald Campbell	4 00	4 00
Spencer Cohorn	4 00	4 00
John Fitzgerald	4 00	4 00
Thomas F. Campbell	4 00	4 00
A Hanington	4 00	4 00
.....	4 00	4 00
11 Poll Clerks	22 00	22 00
Swearing Poll Clerks	12 00	12 00
Mileage of Deputies and Poll Clerks	7 40	7 40
Constable at No 2 A	1 00	1 00
Total	330 90	330 90
Less amount paid by Candidates	.....	100 00
Balance paid by Government	.....	230 90

EXPENSES of late Elections for House of Commons—Nova Scotia—*Continued*

Constituencies.	Claimed.	Paid.
RICHMOND.	$ cts.	$ cts.
JOHN F. FULLER, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
do Constable	.....	2 00
Voters' Lists and Certificates thereof	13 20	13 20
Ballot boxes	19 50	19 50
Printing, advertising and stationery	47 69	31 44
Mileage	56 60	56 60
Making up and transmitting Returns to Clerk of Crown in Chancery	10 00	10 00
Deputy Returning Officer—		
George J. Andrew	11 40	11 40
A. J Fuller	11 40	11 40
Angus McNeil	14 20	14 20
Anthony Oliver	13 20	13 20
Robert McKenzie	12 20	12 20
A. J. Boyd	15 00	15 00
John D. Matheson	11 20	11 20
John McDonald	13 40	13 40
John McKay	12 20	12 20
Thomas Grady	12 60	12 60
D R. Boyle	11 20	11 20
Kenneth Morrison	13 20	13 20
Donald McKay	20 00	20 00
Total	386 19	371 94
Less amount paid by Candidates	.....	100 00
Balance paid by Government	.....	271 94
SHELBURNE.		
G. W. MCLEAN, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
Voters' Lists and Certificates thereof	15 00	15 00
Ballot boxes	34 00	34 00
Printing, advertising and stationery	46 00	44 25
Postages, telegrams, express charges, &c	1 25	1 25
Mileage	136 90	136 90
y Returning Officer—		
J. W. Sweeney	12 00	12 00
W. Homer	12 00	12 00
E. A. Capsticks	12 00	12 00
James McDonald	12 00	12 00
John Bower	12 00	12 00
John DeMolitor	12 00	12 00
Nathaniel Williams	12 00	12 00
S. M. Freeman	12 00	12 00
Gabriel Robertson	12 00	12 00
J. M. Snow	12 00	12 00
John Croucher	12 00	12 00
W. B. Smith	12 00	12 00
W. W. Brannin	12 00	12 00
Jas. A. McKay	12 00	12 00
M. D. McGray	12 00	12 00
G. W. McLean	12 00	12 00
Total	493 15	491 40
Less amount paid by Candidates	.....	150 00
Balance paid by Government	.....	341 40

Expenses of late Elections for House of Commons—Nova Scotia—*Continued*

Constituencies.	Claimed.	Paid.
Victoria.	$ cts.	$ cts.
David Dunlop, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
Voters' Lists and Certificates thereof	13 30	13 30
Ballot boxes	1 50	1 50
Printing, advertising and stationery	36 80	36 80
Postages, telegrams, express charges, &c	0 77	0 77
Mileage	178 80	141 00
Deputy Returning Officer—		
J. S. McNeil	21 20	15 20
Leonard McLeod	17 20	17 20
Donald McLean	8 00	8 00
John McLeod	18 00	18 00
H. A. Hoyle	23 00	23 00
Colin Munroe	15 00	15 00
John McNeil	15 40	15 40
David Dunlop	15 00	15 00
David McDonald	15 80	15 80
William Cain	18 20	18 20
Angus McRitchie	21 80	21 00
J. C Boyd	23 00	19 00
Malcolm Matheson	22 00	22 00
Total	532 77	484 17
Less amount paid by Candidates		100 00
Balance paid by Government		384 17
Yarmouth.		
W. K. Dudman, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	9 00	8 00
Ballot boxes, 20, and 20 padlocks	50 00	50 00
Printing, advertising and stationery	77 35	77 35
Postages, telegrams, express charges, &c	3 12	3 12
Mileage	48 50	48 50
Deputy Returning Officer—		
Phillip Hilton	11 80	11 80
Jonathan Randall	11 00	11 00
J. Murphy	15 00	15 00
J C. Anderson	16 00	14 00
O. W. Slocomb	13 30	13 30
Enos Gardner	12 60	12 60
P. Lent	11 20	11 20
G. J. Farish	12 60	12 60
Rufus H. Symonds	14 30	14 30
Daniel C. Kilby	12 00	12 00
Smith Horton	11 00	11 00
Ansel Robbins	11 00	11 00
Thomas C. Moody	11 00	11 00
Thomas B. Crosby	11 00	11 00
Geo. G. Sanderson	4 00	4 00
G. B. Dudman	11 00	11 00
Thomas Allen	11 40	11 40
F. C Gardner	11 00	11 00
George Crosby	12 60	12 60
J. W. Raymond	11 00	11 00
Total	482 77	479 77
Less amount paid by Candidates		100 00
Balance paid by Government		379 77

Expenses of late Elections for House of Commons—*Continued.*

NEW BRUNSWICK.

Constituencies.	Claimed.	Paid.
Albert.	$ cts.	$ cts.
Silas Lynds, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
do Constable	1 00	1 00
Voters' Lists and Certificates thereof	11 00	8 50
Ballot boxes	4 50	4 50
Printing, advertising and stationery	23 53	22 03
Postages, telegrams, express charges, &c	4 50	4 50
Mileage	67 00	62 20
Making up and transmitting Returns to Clerk of Crown in Chancery	10 00	10 00
Deputy Returning Officer—		
Samuel R. Moore	12 40	12 40
Christian Steeves	15 20	15 20
David Baizley	15 00	15 00
Isaac N Gross	14 60	14 60
Ezra Steeves	16 20	16 20
Wm. G. Reid	16 00	16 00
John Keivet	15 00	15 00
R. H. Goggin	14 46	14 46
John Magee	18 40	18 40
J. A. M. Colpills	16 00	16 00
Robert Thompson	13 00	13 00
Total	355 79	346 99
Less amount paid by Candidates	.....	200 00
Balance paid by Government	.....	$146 99
Carleton.		
F. R. J. Dibblee, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
do Constable	1 00	1 00
Extra do Election Clerk, packing and preparing Lists, &c	15 00	.....
Voters' Lists and Certificates thereof	37 00	.....
Ballot boxes, 22 boxes with locks and handles	35 20	35 00
Printing, advertising and stationery	31 48	27 23
Postages, telegrams, express charges, &c	3 20	3 20
Mileage	185 30	.....
22 Polling places	88 00	.....
22 Screens	54 00	54 00
22 Deputy Returning Officers	88 00	88 00
22 Poll Clerks	44 00	44 00
Swearing do	22 00	22 00
22 Constables	22 00	.....
Mileage of 22 Deputies	19 40	.....
do 22 Poll Clerks	4 80	.....
Total	718 38	342 43
Less amount paid by Candidates	.....	100 00
Balance paid by Government	.....	242 43

Note.—A number of items in this account remain in suspense.

Charlotte.		
No Return.		

EXPENSES of late Elections for House of Commons—N.Brunswick—*Continued*

Constituencies.	Claimed.	Paid.
GLOUCESTER.	$ cts.	$ cts.
R. B. VAIL, Returning Officer—		
Personal services of Returning Officer	40 00	40 00
do Election Clerk	4 00	4 00
do Constable	1 00	1 00
Voters' Lists and Certificates thereof	29 00	.....
Ballot boxes	1 50	1 50
Printing, advertising and stationery	42 36	16 00
Postages, telegrams, express charges, &c	2 15	0 95
Building at Nomination and Declaration	5 00	4 00
Mileage	49 50	38 80
Making up and transmitting Returns to Clerk of Crown in Chancery	5 00	5 00
Total	179 51	111 25
Less amount paid by Candidate	.....	50 00
Balance paid by Government	.....	61 25
KENT.		
A. GIROUARD, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
do Constable	1 00	1 00
Extra do Election Clerk	16 00	.....
Voters' Lists and Certificates thereof	80 50	18 50
Ballot boxes	29 00	29 00
Printing, advertising and stationery	160 00	143 14
Postages, telegrams, express charges, &c	3 00	3 00
Mileage	262 40	219 00
Making up and transmitting Returns to Clerk of Crown in Chancery	6 00	6 00
Deputy Returning Officer—		
Robert Phinney	14 80	14 80
Lewis Ballan	17 20	17 20
A. Girouard	20 00	20 00
E. Whiten	16 60	16 60
Allan Harris	23 00	23 00
Thomas Irving	15 20	15 20
Theo. Belledeau	16 00	16 00
James Smith	13 20	13 20
J. L. Ruhan	13 20	13 20
Ed. Walker	18 40	18 40
W. O. Black	16 00	16 00
John Robertson	19 80	19 80
D. Ruhan	19 60	19 60
Thomas Freeker	20 00	20 00
J. Ferguson	16 00	16 00
G. A. Coates	20 00	20 00
Alex. Mundle	16 20	16 20
John Keswick	18 40	18 40
Thomas G. Dickinson	18 00	18 00
John Harnett	15 60	15 60
J. A. James	12 00	12 00
Total	985 10	846 84
Less amount paid by Candidates	.....	250 00
Balance paid by Government	.....	596 84

EXPENSES of late Elections for House of Commons—N. Brunswick—*Continued*

Constituencies.	Claimed.	Paid.
KINGS.	$ cts.	$ cts.
S. N. FREEZE, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
Voters' Lists and Certificates thereof	33 00	33 00
Ballot boxes	18 00	18 00
Printing, advertising and stationery	71 36	71 36
Mileage	290 60	265 20
26 Certificates of Deputy Returning Officer's account	13 00	161 00
25 Polling booths	75 00	
25 Screens	100 00	
Deputy Returning Officer—		
James R. McMonagh	8 00	8 00
Edwin Arnold	12 00	12 00
Caleb Fenwick	8 70	8 70
D. B. Halfield	12 00	12 00
William Keith	10 60	10 60
Ebenezer Stockton	9 60	9 60
Amasa Kennedy	10 40	10 40
C. D. Fairweather	10 80	10 80
G. H. Flewelling	10 80	10 80
James Cookson	12 00	12 00
X. Herbert Vail	11 00	11 00
Robert Morrison	10 40	10 40
G. G. G. Lecil	11 00	11 00
O. R. Arnold	12 00	12 00
Fred. W. Stockton	10 90	10 90
N. H. DeVeber	11 00	11 00
I. L. Hatfield	11 50	11 50
R. A. Ford	10 20	10 20
William J. Brittain	10 20	10 20
J. W. Sproul	8 20	8 20
John A. Wright	12 00	12 00
G. H. Wallace	12 00	12 00
Weeden Fowler	11 00	11 00
Charles T. White	10 40	10 40
A. E. McLeod	11 60	11 60
A. S. White	12 00	12 00
	949 26	896 86
Less amount under-claimed for D. R. Officers, as per their accounts	0 20	0 20
Total	949 06	896 66
Less amount paid by Candidates	.....	100 00
Balance paid by Government	.....	796 66
NORTHUMBERLAND.		
JOHN SHERIFF, Returning Officer—		
Personal services of Returning Officer—	60 00	60 00
do Election Clerk	8 00	8 00
do Constable	13 00	13 00
Ballot boxes	2 50	2 50
Printing, advertising and stationery	41 10	33 35
Building at Nomination and Declaration	12 00	12 00
Mileage	176 00	158 00
Making up and transmitting Returns to Clerk of Crown in Chancery	5 00	5 00
Deputy Returning Officer—		
M. S. Benson	14 40	14 40
Charles Marshall	12 80	12 80
James Russell	16 90	16 90
David Savoy	13 20	13 20

EXPENSES of late Elections for House of Commons--N. Brunswick--*Continued*

Constituencies.	Claimed.	Paid.
NORTHUMBERLAND—*Concluded.*	$ cts.	$ cts.
William Hay	12 40	12 40
J. R. Goggin	13 40	13 40
Samuel Waddleton	12 60	12 60
Geo. B. Fraser	14 60	14 60
Daniel McMillan	16 00	16 00
Enrich Bamford	15 20	15 20
John L. Scofield	15 20	15 20
R. M. Jacke	12 00	12 00
William Hart	12 40	12 40
Thomas Mullans	14 80	14 80
Neil Gordon	16 20	16 20
Joseph Chaplin	15 70	15 70
Enoch Flitt	15 80	15 80
Angus Campbell	13 00	13 00
William McNaughton	12 50	12 50
George McKay	13 80	13 80
Phineas Williston	16 00	16 00
A. R. McDougall	18 00	18 00
Joseph McKnight	15 40	15 40
No. 24, Parish of Alnwick	17 60	17 60
Total	667 50	641 75
Less amount paid by Candidates	.....	100 00
Balance paid by Government	.....	541 75
QUEENS.		
JOHN PALMER, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
do Constable	1 00	1 00
Voters' Lists and Certificates thereof	10 00	10 00
Ballot boxes	11 00	9 00
Printing, advertising and stationery	65 74	65 74
Mileage	93 00	93 00
12 Polling booths, $48.00; 12 screens, $36.00	84 00	80 25
Deputy Returning Officer—		
A. C. Worden	8 60	8 60
Thos. W. Perry	9 60	9 60
Sam. E. McDonald	11 00	11 00
Daniel Palmer	10 60	10 60
George W. H. Palmer	10 00	10 00
Benjamin S. Babbit	10 00	10 00
C. White	9 50	9 50
W. O. Slipp	9 00	9 00
Benj S. Palmer	10 00	10 00
T. M. Wetmore	11 00	11 00
Caleb F. Fox	12 00	12 00
Elijah T. Terrens	8 00	8 00
Ed. Simpson	8 00	8 00
Total	460 04	454 29
Less amount paid by Candidates	.....	100 00
Balance paid by Government	.....	354 29

EXPENSES of late Elections for House of Commons—N.Brunswick—*Continued*

Constituencies.	Claimed.	Paid.
RESTIGOUCHE.	$ cts.	$ cts.
W. H. PHILLIPS, Returning Officer—		
Personal services of Returning Officer	40 00	40 00
do Election Clerk	4 00	4 00
do Constable	1 00	1 00
Printing, advertising and stationery	3 06	3 06
Postages, telegrams, express charges, &c	0 25	0 25
Mileage	75 90	45 90
Total	124 21	94 21
Less amount paid by Candidate	.....	50 00
Balance paid by Government	.....	44 21
ST. JOHN (CITY AND COUNTY.)		
JAS. A. HARDING, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
Voters' Lists and Certificates thereof	60 60	60 60
Ballot boxes	74 00	74 00
Printing, advertising and stationery	128 47	97 07
Postages, telegrams, express charges, &c	0 50	0 50
Mileage	125 00	99 90
Deputy Returning Officer—		
George C. Coster	19 00	19 00
James Geron	19 00	19 00
C. A. Macdonald	19 00	19 00
L. P. Crear	19 00	19 00
D. C. Robertson	19 00	19 00
C. M. Hanford	19 00	19 00
C. A Everett	19 00	19 00
Samuel Edgett	19 00	19 00
Jas. A. Milligan	19 00	19 00
Thomas Millidge	19 00	19 00
C. D. Jordan	19 00	19 00
J. Marshall Reid	19 00	19 00
John Willett	19 00	19 00
Geo. Hutchison	19 00	19 00
W. H. Halpenny	19 00	19 00
R. H. Sancton	19 00	19 00
L. R. Maxwell	19 00	19 00
James Olive	15 00	15 00
James E. Hamm	19 00	19 00
John Leonard	19 00	19 00
J. E. Longley	19 00	19 00
R. Le B. Stevens	19 00	19 00
W. A. Moore	19 00	19 00
J. F. Godard	19 00	19 00
L. W. Longley	19 00	19 00
James Olive	15 00	15 00
Joseph M. McNaught	15 00	15 00
W. H. Peters	19 00	19 00
J. F. Dustons	17 00	17 00
James Lee	15 00	15 00
W. Wallace	15 00	15 00
Thomas Jordan	15 00	15 00
W. Smith	19 00	19 00
Geo. W. Gunter	15 00	15 00
R. W. Skillen	15 00	15 00

Expenses of late Elections for House of Commons—N.Brunswick—*Continued*

Constituencies.	Claimed.	Paid.
St. John (City and County.)—*Concluded.*	$ cts.	$ cts.
R. A. Courtney	19 00	19 00
W. D. Austin	19 00	15 00
Total	1,129 57	1,065 07
Less amount paid by Candidates	.....	200 00
Balance paid by Government	.....	865 07
St. John (City).		
Jas. A. Harding, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk.	8 00	8 00
Voters' Lists and Certificates thereof	60 50	60 50
Ballot boxes	22 00	22 00
Printing, advertising and stationery.	59 35	59 35
Postages, telegrams, express charges, &c	5 50	5 50
21 Deputy Returning Officers, at $5	105 00	105 00
21 Clerks, at $2	42 00	42 00
21 Constables, at $1	21 00	21 00
21 Polling-places and screens, at $11	231 00	231 00
Total	614 35	614 35
Less received from Candidates	.....	100 00
Balance paid by Government	.....	514 35
St. John (City)—*Special.*		
Jas. A. Harding, Returning Officer—		
Personal services of Returning Officer	40 00	40 00
do Election Clerk	4 00	4 00
do Constable	1 00	1 00
Printing, advertising and stationery	13 00	13 00
Total	58 00	58 00
Less received from Candidate	.....	50 00
Balance paid by Government	.....	8 00
Sunbury.		
James S. White, Returning Officer—		
Personal services as Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
do Constable, Nomination and Declaration	2 00	2 00
Voters' Lists and Certificates thereof	11 00	11 00
Ballot boxes	10 60	10 60
Printing, advertising and stationery	33 65	13 65
Mileage	88 40	88 40
9 Polling booths	36 00	30 00
9 Screens	27 00	27 00
Mileage of Deputies and Poll Clerks, not charged in their accounts	24 20	24 20
Deputy Returning Officer—		
James Shields	12 80	12 80
Robert D. Wilmot	16 00	16 00

EXPENSES of late Elections for House of Commons--N. Brunswick--*Continued*

Constituencies.	Claimed.	Paid.
SUNBURY—*Concluded.*	$ cts.	$ cts.
James Hamilton	9 60	9 60
John D. Wilmot	10 80	10 80
Luke E. Riely	13 00	13 00
Wm. E. Taylor	12 00	12 00
Wm. G. Garrison	12 00	12 00
James S. White	8 40	8 40
George H. Miles	25 20	25 20
Total	420 65	394 65
Less amount paid by Candidates	.....	100 00
Balance paid by Government	.....	294 65
VICTORIA.		
A. D. OLMSTEAD, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
do Constable	1 00	1 00
Voters' Lists and Certificates thereof	15 10	15 10
15 Ballot boxes	30 00	30 00
Printing, advertising and stationery	19 64	19 64
Mileage	158 20	156 40
Making up and transmitting Returns to Clerk of Crown in Chancery	5 00	5 00
1 Extra Constable at St Leonards	1 00	.....
Polling booths, screens and mileage	23 90	23 90
Deputy Returning Officer—		
Moses Craig	15 80	15 80
W. D. Graham	15 00	15 00
Chas. McClusky	20 00	18 00
John McClusky	16 00	16 00
Moses J. Price	16 00	16 00
Alphonse Bertrand	11 60	11 60
J. F. Rice	8 10	8 10
J. L. Hartt	7 00	7 00
Hil. Peltier	10 40	10 40
Chas. E. Beckwith	18 40	18 40
G. A. Bedell	12 00	12 00
A. J. Beveridge	15 00	15 00
B Kilburn	11 50	11 50
R. W. L. Tibbits	16 00	16 00
A. L. Coombs	6 20	6 20
Total	520 84	516 04
Less amount paid by Candidates	.....	100 00
Balance paid by Government	.....	416 04

EXPENSES of late Elections for House of Commons--N. Brunswick--*Continued*

Constituencies.	Claimed.	Paid.
WESTMORELAND.	$ cts.	$ cts.
B. BOTSFORD, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
do Constable	1 00	* 1 00
Voters' Lists and Certificates thereof	51 10	.....
Ballot boxes	82 50	60 00
Printing, advertising and stationery	253 32	90 15
Postages, telegrams, express charges, &c	11 00	11 00
Mileage	415 00	* 187 10
Making up and transmitting Returns to Clerk of Crown in Chancery	5 00	5 00
35 Deputy Returning Officers, at $4 each	140 00	140 00
Swearing 35 Poll Clerks	35 00	35 00
35 Poll Clerks, at $2 each	70 00	70 00
35 Constables $1	35 00	35 00
Mileage of Deputies and Clerks	71 00	* 64 20
35 Poll houses	156 00	.....
Screens	30 00	30 00
Total	1,423 92	796 45
Less amount paid by Candidates	.....	100 00
Balance paid by Government	.....	696 45
YORK.		
THOS. TEMPLE, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
do Constable	3 00	.....
Voters' Lists and Certificates thereof	80 00	80 00
Ballot boxes	15 00	15 00
Printing, advertising and stationery	56 68	56 68
Postages, telegrams, express charges, &c	15 00	15 00
Mileage	547 20	370 20
Making up and transmitting Returns to Clerk of Crown in Chancery	10 00	10 00
31 Deputy Returning Officers	124 00	124 00
31 Poll Clerks	62 00	62 00
32 Constables	32 00	32 00
Swearing Poll Clerks	31 00	31 00
Travel of Deputies	31 00	31 00
do Poll Clerks	31 00	31 00
25 Poll booths	140 00	140 00
27 Screens	81 00	81 00
Total	1,326 88	1,146 88
Less amount paid by Candidates	.....	100 00
Balance paid by Government	.....	1,046 88

Items marked thus * remain in abeyance waiting explanations.

Expenses of late Elections for House of Commons—*Continued*

PRINCE EDWARD ISLAND.

Constituencies.	Claimed.	Paid.
Prince County.	$ cts.	$ cts.
A. E. Holland, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
do Constable and Messenger	2 00	1 00
Voters' Lists and Certificates thereof	46 00	46 00
Ballot boxes	68 00	68 00
Printing, advertising and stationery	109 64	97 49
Building at Nomination and Declaration	6 00	6 00
Mileage	124 20	127 80
Deputy Returning Officer—		
John C. McCarthy	15 40	15 40
Gilbert Berote	15 40	15 40
Isidore Chaisson	14 00	14 00
Robert Hockin	15 80	15 80
Henry Gordon	15 00	15 00
T. D. Woodman	15 40	15 40
John Hunter	15 90	15 90
Neil Woodside	17 00	17 00
Alfred McWilliams	15 40	15 40
S. Hart	15 00	15 00
Joseph Murphy	15 80	15 80
John Minard	15 80	15 80
John O'Connor	14 60	14 60
Finlay McNeill	18 40	18 20
John Ramsay	16 60	16 60
S. H. Arsenault	11 20	11 20
Aimé Richard	15 50	15 50
Philip Gaudet	15 20	15 20
R. H. McDonald	14 00	14 00
John Gaffney	18 00	15 00
James Gampbell	11 00	11 00
James Courlie	18 00	15 00
Thomas Clark	18 00	15 00
David Walker	15 40	12 40
William Brown	16 00	16 00
James Ramsay	16 50	16 50
H. S, McNutt	15 80	15 80
Murdock Ross	16 60	16 60
Hector Campbell	15 00	15 00
John T. Murphy	16 30	16 30
Jacob Schuman	18 00	18 00
Martin Lomers	16 60	16 60
J. D. Reid	16 90	16 90
S. E. Reid	15 20	15 20
Total	958 54	936 79
Less amount paid by Candidates		200 00
Balance paid by Government		736 79

Expenses of late Elections for House of Commons—P.E. Island—*Continued*

Constituencies.	Claimed.	Paid.
Kings County.	$ cts.	$ cts.
M. McCormack, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
do Constable	1 00	1 00
Voters' Lists and Certificates thereof	63 50	63 50
Ballot boxes	54 91	54 91
Printing, advertising and stationery	108 91	108 91
Postages, telegrams, express charges, &c.	5 45	5 45
Mileage	288 20	145 80
Deputy Returning Officer—		
No. 1. A. R. Beeton	16 40	16 40
2. Ronald McDonald	17 80	17 80
3. James McDonald	15 00	15 00
4. Roderick F. McDonald	16 80	16 80
5. James Moynagh	16 60	16 60
6. John C. McPhee	16 20	16 20
7. Lawrence Kickham	16 40	16 40
8. William Hooper	16 50	16 50
9. Andrew Lewis	8 00	8 00
10. John Webster	15 00	15 00
11. Robert N. Cox	17 00	17 00
12. William Sterns	14 50	14 50
13. Michael Cunningham	14 50	14 50
14. William Norton	14 00	14 00
15. J. C. Underhay	9 80	9 80
16. John F. Holland	16 30	16 30
17. John F. Scrimgeour	13 80	13 80
18. George F. Owen	16 40	16 40
19. Richard W. Sprague	17 30	17 30
20. Peter J. D. Edmunds	12 00	12 00
21. Charles D. Poole	16 90	16 90
22. Pierce Gaul	14 50	14 50
23. J. M. Aitkin	17 50	17 50
24. James Clow	14 50	14 50
25. John Cowan	14 40	14 40
26. David Creighton	12 00	12 00
27. Alexander J. McDonald	9 00	9 00
Total	989 07	846 67
Less amount paid by Candidates	.....	200 00
Balance paid by Government	.....	646 67

EXPENSES of late Elections for House of Commons—P. E. Island—*Continued*

Constituencies.	Claimed.	Paid.
QUEENS COUNTY.	$ cts.	$ cts.
W. R. WATSON, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
do Constable and Messenger	2 00	2 00
Voters' Lists and Certificates thereof	11 80	11 80
Ballot boxes	10 10	10 10
Printing, advertising and stationery	91 20	67 20
Postages, telegrams, express charges, &c	1 25	1 25
Mileage	261 78	174 40
Deputy Returning Officer—		
Alex. McNeill	16 20	16 20
P. M. Bourke	15 80	15 80
James H. Bourke	18 60	18 60
John Murchison	16 50	16 50
Hector C. McMullin	15 60	15 60
Simon W. Crabler	21 00	21 00
William Kaughan	21 00	21 00
A. H. Yates	21 00	21 00
Artemus Lord	21 00	21 00
Edward Needham	21 00	21 00
Alexander Hayden	21 00	21 00
George Anderson	15 00	15 00
George B. McKay	15 00	15 00
John C. Clark	15 60	15 60
Hector Stewart	15 00	15 00
John J. Coghlin	15 70	15 70
Cyrus Crosby	14 40	14 40
John M. Robertson	17 20	17 20
Peter McGrath	17 00	17 00
Aubrey Fowle	17 00	17 00
John McPhee	16 00	16 00
David McEwen	16 00	16 00
J. R. Bourke	16 20	16 20
Patrick Bearney	18 00	18 00
John B. Stewart	16 20	16 20
Duncan Kennedy	16 20	16 20
Thomas McGrath	16 00	16 00
Total	911 33	799 95
Less amount paid by Candidates	.....	200 00
Balance paid by Government	.....	599 95
QUEENS—*Special.*		
W. R. WATSON, Returning Officer—		
Personal services of Returning Officer	40 00	40 00
do Election Clerk	4 00	4 00
Extra do Returning Officer	0 50	0 50
Printing, advertising and stationery	7 75	7 75
Mileage	62 20	56 80
Total	114 45	108 55
Less amount paid by Candidate	.....	50 00
Balance paid by Government	.....	58 55

Expenses of late Elections for House of Commons—*Continued.*

BRITISH COLUMBIA.

Constituencies.	Claimed.	Paid.
Cariboo.	$ cts.	$ cts.
George Byrnes, Returning Officer—		
Personal services of Returning Officer	40 00	40 00
do Election Clerk	10 00	10 00
Printing, advertising and stationery	30 00	30 00
Postages, telegrams, express charges, &c	0 50	0 50
Mileage	39 95	39 95
Total	120 45	120 45
Less amount paid by Candidate	.....	50 00
Balance paid by Government	.....	70 45
New Westminster.		
Henry V. Edmonds, Returning Officer—		
Personal services of Returning Officer	150 00	150 00
do Election Clerk	20 00	20 00
do Constable	2 50	2 50
Voters' Lists and Certificates thereof	149 25	119 40
Ballot boxes	10 00	10 00
Printing, advertising and stationery	179 77	73 37
Postages, telegrams, express charges, &c	4 24	4 24
Mileage	258 00	345 00
Deputy-Returning Officer—		
E. Dickinson	22 00	22 00
W. H. Ladner	20 50	20 50
W. D. Ferris	28 00	28 00
Jas. Orr	25 00	25 00
G. B. Murray	21 00	21 00
A. Peele	24 00	24 00
G. H. Harrison	19 00	19 00
John M. Clare	28 00	28 00
J. McCutcheon	20 00	20 00
J. L. Atkinson	20 00	20 00
J. A. Halliday	30 00	30 00
T. McK. Lambly	33 00	33 00
Total	1,064 26	1,015 01
Less amount paid by Candidates	.....	100 00
Balance paid by Government	.....	915 01
Vancouver.		
Edward L. Prin, Returning Officer—		
Personal services of Returning Officer	200 00	150 00
Special Constables	13 90	13 90
Voters' Lists and Certificates thereof	4 65	4 65
Ballot boxes	30 00	30 00
Printing, advertising and stationery	168 15	168 15
Mileage	189 00	189 00
Making up and transmitting Returns to Clerk of Crown in Chancery	18 00	18 00
Deputy Returning Officer—		
No. 1. C. N. Young	35 00	35 00
2. Wm. Raybould	15 00	15 00
3 J. W. Stirton	38 50	38 50
4. E. B. McKay	29 50	29 50
5. G. F. Deabble	60 75	60 75

EXPENSES of late Elections for House of Commons—B. Columbia—*Continued*

Constituencies.	Claimed.	Paid.
VANCOUVER—*Concluded.*	$ cts.	$ cts.
No. 6. F. G. Askew	26 00	26 00
7. Henry Fry.	55 00	55 00
8. John Morley	52 25	52 25
9. Fred. Ford	53 00	53 00
10. T. J. Skinner	39 00	39 00
11. Fred. Robson	27 50	27 50
12. Alex. Anderson	23 00	23 00
13. W. C. Berkeley	44 50	44 50
14. J. C. Prevost	28 00	28 00
15. John Minn	26 00	26 00
Total	1,176 70	1,126 70
Less amount paid by Candidates	.....	200 00
Balance paid by Government	.....	926 70
VICTORIA.		
THOMAS HARRIS, Returning Officer—		
Personal services of Returning Officer	100 00	100 00
do Election Clerk	20 00	20 00
Extra do Returning Officer	11 75	11 75
Voters' Lists and Certificates thereof	29 50	29 50
Ballot boxes	50 50	50 50
Printing, advertising and stationery	266 25	266 25
Mileage	90 75	90 75
Deputy Returning Officer—		
No. 1. Jas. Chas Prevost, and Poll Clerk	15 00	15 00
2. Wm. King Bull, do	15 00	15 00
3. W C. Berkeley, do	15 00	15 00
4. Wm. Henry Mason, do	15 00	15 00
5. Robt. Jesse, do	15 00	15 00
6. W. C. Robinson, do	15 00	15 00
7. Edwin A. Leigh, do	22 50	22 50
8. Wm. Fisher, do	20 00	20 00
Expenses of polling stations, screens and Constables	127 50	127 50
Total	828 75	828 75
Less from three Candidates	.....	150 00
Balance paid by Government	.....	678 75
YALE.		
JOHN USSHER, Returning Officer—		
Personal services of Returning Officer	40 00	40 00
do Election Clerk	3 00	3 00
Printing, advertising and stationery	8 50	8 50
Postages, telegrams, express charges, &c	1 00	1 00
Mileage	5 00	5 00
Total	57 50	57 50
Less from one Candidate	.....	50 00
Balance paid by Receiver-General, B. C.	.....	7 50

With reference to the election expenditure in the different British Columbian Constituencies, I have to make the following explanation, which will supply a reason for the difference between the mode of treating Victoria and Yale and that which obtained in the Dominion generally :—These accounts were examined and passed by the local Auditor, Mr. John Graham, who misunderstood instructions which authorized him merely to make certain advances to the various Returning Officers.

Expenses of late Elections for House of Commons—*Continued.*

MANITOBA.

Constituencies.	Claimed.	Paid.
Lisgar.	$ cts.	$ cts.
Thos. Sinclair, Returning Officer—		
Personal services of Returning Officer	40 00	40 00
do Election Clerk	4 00	4 00
Ballot boxes	21 00	.....
Printing, advertising and stationery	17 00	10 00
Building at Nomination and Declaration	4 00	4 00
Mileage	43 00	31 00
Total	129 00	89 00
Less amount paid by Candidate	.....	50 00
Balance paid by Government	.....	39 00
Provencher.		
Jos. Lecomte, Returning Officer—		
Personal services of Returning Officer	40 00	40 00
do Election Clerk	4 00	4 00
Voters' Lists and Certificates thereof	11 84	0 50
Printing, advertising and stationery	30 00	10 00
Postages, telegrams, express charges, &c	2 70	2 70
Building at Nomination and Declaration	4 00	4 00
Mileage	71 10	41 30
Total	163 64	102 50
Less amount paid by Candidate	.....	50 00
Balance paid by Government	.....	52 50
Selkirk.		
Colin Inkster, Returning Officer—		
Personal services of Returning Officer	60 00	60 00
do Election Clerk	8 00	8 00
Voters' Lists and Certificates thereof	32 97	22 97
Ballot boxes	30 00	30 00
Printing, advertising and stationery	105 65	63 15
Mileage	6 40	6 40
Deputy Returning Officer—		
John H. Bell	16 30	16 30
Colin F. Strary	29 50	17 00
Sidney Austin	20 00	17 00
C. Constantine	19 00	16 00
Chas. W. Allan	21 00	18 00
Edward Martel	21 80	13 70
Victor Major	13 40	13 40
Walter Goulding	15 40	15 40
George McPhillips	33 70	20 70
W. T. Lonsdale	18 40	16 40
Total	451 52	354 42
Less amount paid by Candidates	.....	100 00
Balance paid by Government	.....	254 42

STATEMENT showing Amounts received from the several Candidates during the last General Election and Special Elections.

ONTARIO.

Electoral District.	No. of Candidates.	Amount.	Electoral District.	No. of Candidates.	Amount.
		$			$
Addington	2	100	Norfolk, North	2	100
Algoma	2	100	Northumberland, West	2	100
Bothwell	2	100	do East	2	100
Brant, North	2	100	Ontario, North	2	100
do South	2	100	do South	2	100
Brockville	2	100	Ottawa	4	200
Bruce, North	2	100	Oxford, North	2	100
do South	2	100	do South	2	100
Cardwell	2	100	Peel	2	100
Carleton	4	200	Perth, North	2	100
Cornwall	2	100	do South	2	100
Dundas	2	100	Peterboro', West	2	100
Durham, East	2	100	do East	2	100
do West	2	100	Prescott	3	150
Elgin, East	2	100	Prince Edward	2	100
do West	2	100	Renfrew, North	2	100
Essex	3	150	do South	2	100
Frontenac	2	100	Russell	2	100
Glengarry	2	100	Simcoe, North	2	100
Grenville, South	2	100	do South	2	100
Grey, South	2	100	Stormont	2	100
do East	2	100	Toronto, West	2	100
do North	2	100	do Centre	2	100
Haldimand	3	150	do East	2	100
Halton	2	100	Victoria, South	2	100
Hamilton	4	200	do North	2	100
Hastings, West	2	100	Waterloo, North	2	100
do East	2	100	do South	2	100
do North	2	100	Welland	2	100
Huron, North	2	100	Wellington, North	2	100
do Centre	2	100	do Centre	2	100
do South	2	100	do South	2	100
Kent	2	100	Wentworth, North	2	100
Kingston	3	150	do South	2	100
Lambton	2	100	York, North	2	100
Lanark, North	2	100	do East	2	100
do South	2	100	do West	2	100
Leeds and Grenville, North	2	100			
Leeds, South	2	100	Total, General Election		9,100
Lennox	2	100			
Lincoln	2	100			
London	2	100	*Special.*		
Middlesex, East	2	100			
do North	2	100	Russell	1	50
do West	2	100	Hastings, North	1	50
Monck	2	100	do East	2	100
Muskoka	2	100	Huron, Centre	2	100
Niagara	2	100			
Norfolk, South	2	100	Total, Ontario		9,400

QUEBEC.

Argenteuil		100	Beauharnois (2nd Election)	2	150
Bagot		100	Bellechasse	2	100
Beauce		100	Berthier	2	100
Beauharnois		100	Bonaventure	2	100

STATEMENT showing Amounts received from the several Candidates during the last General Election and Special Elections—*Continued.*

QUEBEC—*Concluded.*

Electoral District.	No. of Candidates.	Amount.	Electoral District.	No. of Candidates	Amount.
		$			$
Brome	2	100	Montreal, Centre	2	100
Chambly	2	100	Napierville	2	100
Champlain	2	100	Nicolet	2	100
Charlevoix	2	100	Ottawa (County)	2	100
do (2nd Election)	2	100	Pontiac	2	100
Chateauguay	2	100	Portneuf	2	100
Chicoutimi and Saguenay	2	100	Quebec, East	2	100
Compton	2	100	do West	1	50
Dorchester	2	100	do Centre	2	100
Drummond and Arthabaska	2	100	do County	2	100
Gaspé	3	150	Richelieu	2	100
Hochelaga	2	100	Richmond and Wolfe	2	100
Huntingdon	1	50	Rimouski	2	100
Iberville	2	100	Rouville	2	100
Jacques Cartier	2	100	St. Hyacinthe	2	100
Joliette	2	100	St. Johns	2	100
do (2nd Election)	1	50	St. Maurice	3	100
Kamouraska	2	100	Shefford	1	150
Laprairie	2	100	Sherbrooke	2	50
L'Assomption	2	100	Soulanges	2	100
Laval	1	50	Stanstead	2	100
Lévis	2	100	Temiscouata	2	100
L'Islet	2	100	Terrebonne	2	100
Lotbinière	3	150	do (2nd Election)	1	50
Maskinongé	3	150	Three Rivers	2	100
Megantic	2	100	do (2nd Election)	1	50
Missisquoi	2	100	Two Mountains	2	100
Montcalm	4	200	Vaudreuil	2	100
Montmagny	2	100	Verchères	2	100
Montmorency	2	100	Yamaska	2	100
Montreal, East	2	100			
do West	2	100	Total, Quebec		7,000

NOVA SCOTIA.

Annapolis	2	100	Kings	2	100
Antigonish	2	150	Lunenburg	2	100
Cape Breton	*		Pictou	4	200
Colchester	2	100	do (2nd Election)	1	50
Cumberland	2	100	Queens	2	100
do (2nd Election)	2	50	Richmond	2	100
Digby	2	100	Shelburne	3	150
Guysborough	2	100	Victoria	2	100
Halifax	2	200	Yarmouth	2	100
Hants	2	100			
Inverness	2	150	Total, Nova Scotia		2,150

NEW BRUNSWICK.

Albert	4	200	Kent	5	250
Carleton	2	100	Kings	2	100
Charlotte	*		Northumberland	2	100
Gloucester	1	50	Queens	2	106

* Account not received.

STATEMENT showing Amounts received from the several Candidates during the last General Election and Special Elections.—*Concluded.*

NEW BRUNSWICK.—*Concluded.*

Electoral District.	No. of Candidates.	Amount.	Electoral District.	No. of Candidates.	Amount.
		$			$
Restigouche	1	50	Victoria	2	100
St. John (City)	2	100	Westmoreland	2	100
do do (2nd Election)	1	50	York	2	100
do (City and County)	4	200			
Sunbury	2	100	Total, New Brunswick		1,700

PRINCE EDWARD ISLAND.

Queens County	4	200	Kings County	4	200
do (2nd Election)	2	50			
Prince County	4	200	Total, P. E. Island		650

BRITISH COLUMBIA.

Cariboo	1	50	Yale	1	50
New Westminster	2	100			
Vancouver	4	200	Total, British Columbia		550
Victoria	3	150			

MANITOBA.

Lisgar	1	50	Selkirk	2	100
Marquette (account not sent in)	2				
Provencher	1	50	Total, Manitoba		200

RECAPITULATION.

ONTARIO.

Constituency.	Returning Officer.	Amount Claimed.	Amount Allowed.	Amount paid by Candidates.	Amount paid by Government.	Remarks.
		$ cts.	$ cts.	$ cts.	$ cts.	
Addington	N. P. Roblin	954 45	862 95	100 00	762 95	
Algoma	C. J. Bampton	1,566 49	1,361 99	100 00	1,261 99	
Bothwell	P. D. McKellar	907 27	831 77	100 00	731 77	
Brant, North	John Smith	376 92	370 12	100 00	270 12	
do South	T. S. Shenston	667 08	664 88	100 00	564 88	
Brockville	A. L. Richards	448 52	439 77	100 00	339 77	
Bruce, North	Wm. Sutton	737 73	706 65	100 00	606 65	
do South	John McLay	1,079 49	1,094 43	100 00	994 43	
Cardwell	D. F. Campbell	644 29	590 34	100 00	490 34	
Carleton	W. F. Powell	1,062 83	987 58	200 00	787 58	
Cornwall	John Copeland	324 59	324 59	100 00	224 59	
Dundas	J. P. Crysler	828 32	712 02	100 00	612 02	
Durham, East	R. N. Waddell	651 04	631 54	100 00	531 54	
do West	R. Armour	436 71	429 66	100 00	329 66	
Elgin do	A. McLachlin	457 46	448 46	100 00	348 46	
do East	C. Munro	721 15	688 15	100 00	588 15	
Essex	J. W. Askin	1,339 77	1,250 77	150 00	1,100 77	
Frontenac	R. M. Rose	608 12	598 72	100 00	498 72	
Glengarry	Angus McDonald	617 05	598 05	100 00	498 05	
Grenville, South	P. McRae	466 49	462 49	100 00	362 49	
Grey, South	Joseph Magan	629 34	615 94	100 00	515 94	
do East	Thos. Lauder	903 18	891 63	100 00	791 63	
do North	R. McKnight	624 95	669 95	100 00	569 95	
Haldimand	A. P. Farrell	528 90	528 90	150 00	378 90	
Halton	Thos. Racey	734 69	715 59	100 00	615 59	
Hamilton	Thos. Beasley	762 98	762 98	200 00	562 98	
Hastings, West	W. H. Ponton	520 20	517 85	100 00	417 85	
do East	Hiram Holden	652 44	628 14	100 00	528 14	
do North	Geo. Taylor	824 56	764 56	100 00	664 56	
Huron, North	Thos. Holmes	804 93	743 30	100 00	643 30	
do Centre	James Dickson	807 31	781 81	100 00	681 81	
do South	Robert Gibbons	710 80	683 30	100 00	583 30	
Kent	John Mercer	1,101 31	1,101 31	100 00	1,001 31	
Kingston	E. J. Barker	600 41	575 00	150 00	425 00	
Lambton	James Flintoft	1,098 27	1,040 85	100 00	940 57	
Lanark, North	John Menzies	406 60	406 60	100 00	306 60	
do South	James Thompson	563 06	555 51	100 00	455 51	
Leeds and Grenville, North	Ormond Jones	510 55	487 20	100 00	387 20	
Leeds, South	Wm. Patrick	727 76	651 86	100 00	557 86	
Lennox	O. T. Pruyn	705 46	692 86	100 00	592 86	
Lincoln	J. A. Woodruff	876 17	823 89	100 00	723 89	
London	W. C. L. Gill	637 42	633 92	100 00	533 92	
Middlesex, North	W. K. Atkinson	898 89	815 69	100 00	715 69	
do East	Wm. Glass	1,148 88	932 58	100 00	832 58	
do West	S. Blackburn	628 37	604 57	100 00	504 57	
Monk	D. D'Everardo	781 62	768 05	100 00	668 05	
Muskoka	J. Ewart Lount	2,219 41	1,965 46	100 00	1,595 46	
Niagara	John Powell	218 38	207 23	100 00	107 23	
Norfolk, South	J. H. McCall	703 68	651 68	100 00	551 68	
do North	Edmund Deedes	688 28	682 28	100 00	582 28	
Northumberland, W.	E. A. McNachtan	690 41	674 91	100 00	574 91	
do E.	John M. Grover	797 63	762 23	100 00	662 23	
Ontario, North	N. G. Reynolds	1,086 98	1,001 08	100 00	901 08	
do South	J. Ham Perry	739 58	703 78	100 00	603 78	
Ottawa City	Alex. Burritt	1,094 80	1,013 20	200 00	813 20	
Oxford, North	George Perry	692 08	691 88	100 00	591 88	
do South	James Ingersoll	709 49	675 99	100 00	575 99	
Peel	Robert Broddy	537 64	534 04	100 00	434 04	
Perth, North	John Hossie	1,037 72	987 12	100 00	887 12	
do South	P. Whelihan	873 42	813 52	100 00	713 52	

RECAPITULATION—*Continued.*

ONTARIO—*Concluded.*

Constituency.	Returning Officer.	Amount Claimed.	Amount Allowed.	Amount paid by Candidates.	Amount paid by Government.	Remarks.
		$ cts.	$ cts.	$ cts.	$ cts.	
Peterborough, East..	F. W. Haultain.....	971 94	891 74	100 00	791 74	
do West..	Jas. A. Hall.....	515 55	463 58	100 00	363 58	
Prescott County.....	James P. Wells.....	530 56	530 56	150 00	380 56	
Prince Edward.....	James Gillespie.....	808 69	770 04	100 00	670 04	
Renfrew, North.....	James Morris.....	594 31	587 51	100 00	487 51	
do South	A. Irving	551 70	543 80	100 00	443 80	
Russell.	James Keays	791 91	658 81	100 00	558 81	
Simcoe, North.....	T. D. McConkey	1,280 14	1,273 03	100 00	1,173 03	
do South	Thos. Machonchy.....	773 96	745 81	100 00	645 81	
Stormont.	D. E McIntyre.....	531 75	530 75	100 00	430 75	
Toronto, West	C. Lindsay	1,235 15	1,136 85	100 00	1,036 85	
do Centre	Fred. W. Jarvis.....	919 02	784 52	100 00	784 52	
do East.....	W. T. O'Rielly.....	993 32	928 62	100 00	828 62	
Victoria, South	H. Dunsford.....	781 41	780 41	100 00	680 41	
do North.....	George Kempt.....	562 62	557 42	100 00	457 42	
Waterloo, North.....	George Davidson	639 76	608 71	100 00	508 71	
do South.....	D. McDougall.....	773 34	772 04	100 00	672 04	
Welland	Robert Hobson	715 74	687 94	100 00	587 94	
Wellington, North...	John Anderson.....	890 40	827 41	100 00	727 41	
do South...	Hon. P. Gow	714 21	714 21	100 00	614 21	
do Centre..	J. P. MacMillan.....	1,103 96	878 41	100 00	778 41	
Wentworth, North...	J. H. Grier	479 12	474 62	100 00	374 62	
do South ..	A. McKellar.....	496 82	483 42	100 00	383 42	
York, North	James D. Pearson....	792 46	766 56	100 00	692 46	
do East.....	Samuel Wickson.....	816 09	781 34	100 00	681 34	
do West	J. M. Lawrence.....	563 19	542 09	100 00	442 09	
Total.....	.....	65,831 45	62,444 99	9,100 00	53,344 99	
SPECIAL ELECTIONS.						
Huron, Centre.....	Robert Gibbons.....	816 00	790 00	100 00	690 00	
Russell	James Keays.....	90 90	81 00	50 00	31 00	
Hastings, North.....	Geo. Taylor	106 90	102 90	50 00	52 90	
do East... ...	H. Holden.....	604 10	576 60	100 00	476 60	
Total.....	.....	1,617 90	1,550 50	300 00	1,250 50	
QUEBEC.						
Argenteuil	Thos. Barron.	701 36	644 16	100 00	564 16	
Bagot	J. C. Bachand	664 59	627 29	100 00	527 29	
Beauce..	T. J. Taschereau	932 61	892 81	100 00	792 81	
Beauharnois	Louis Hainault	335 81	314 81	100 00	214 81	
Bellechasse	L. S Forgues.....	601 20	562 98	100 00	462 98	
Berthier	Basile E. Pellant.....	809 80	746 80	100 00	646 80	
Bonaventure.....	Jas. G. LaBel.....	656 21	583 46	100 00	483 46	
Brome	Peter Cowan.....	571 81	525 61	100 00	425 61	
Chambly	P. E. Hurteau.....	584 89	491 79	100 00	391 79	
Champlain	G. H. Dufresne.	818 04	724 24	100 00	624 24	
Charlevoix	Chas. Duberger.....	589 12	522 52	100 00	422 52	
Chateauguay	A. M. Gagnier	494 08	480 98	100 00	380 98	
Chicoutimi and Saguenay.....	C. Hebert.....	1,083 18	1,008 78	100 00	908 78	
Compton	E. S. Orr.....	720 40	684 50	100 00	584 50	
Dorchester	J. E. Rouleau.....	690 40	659 90	100 00	559 90	
Drummond and Arthabaska.....	P. N. Dorion.....	1,002 12	944 92	100 00	844 92	
Gaspé	A. Dumais.....	2,879 95	1,755 93	150 00	1,655 93	
Hochelaga	L. W. Sicotte.	1,527 34	1,459 39	100 00	1,359 39	

RECAPITULATION—*Continued.*

QUEBEC—*Continued.*

Constituency.	Returning Officers.	Amount Claimed.	Amount Allowed.	Amount paid by Candidate.	Amount paid by Government.	Remarks.
		$ cts.	$ cts.	$ cts.	$ cts.	
Huntingdon	A. Somerville	66 10	66 10	50 00	16 10	
Iberville	M. A. Bisette	377 02	374 42	100 00	274 42	
Jacques Cartier	P. C. Valois and E. V. Olivier	821 18	552 23	100 00	452 23	
Joliette	B. H. Leprohon	749 95	740 15	100 00	640 15	
Kamouraska	V. Taché	634 91	634 91	100 00	534 91	
Laprairie	A. Beauvais	494 64	424 04	100 00	313 04	
L'Assomption	B. Rocher	517 98	487 53	100 00	387 53	
Laval	A. E. Leonard	73 45	73 45	50 00	23 45	
Lévis	Louis Begin	878 59	843 16	100 00	743 16	
L'Islet	A. Michaud	479 35	456 85	100 00	356 85	
Lotbinière	Jos. Filteau	580 49	527 49	150 00	377 49	
Maskinongé	I. E. Pichette	744 56	698 72	150 00	548 72	
Mégantic	W. H. Lambly	666 93	651 20	100 00	551 20	
Missisquoi	Richard Dickinson	569 38	520 38	100 00	420 38	
Montcalm	Jos. E. Beaupré	392 49	382 79	200 00	182 79	
Montmagny	J. D. Lepine	373 79	339 29	100 00	239 29	
Montmorency	G. Dick	433 44	430 44	100 00	330 44	
Montreal East	L. N. Duvernay	3,812 35	2,247 85	100 00	2,147 85	
do West	L. A. Des Rosiers	3,159 85	1,651 95	100 00	1,551 95	
do Centre	Jas. E. Mullin	2,571 35	1,494 97	100 00	1,394 97	
Napierville	Ep. Bouchard	396 35	383 95	100 00	283 95	
Nicolet	Jos. A. Blondin	861 59	821 29	100 00	721 29	
Ottawa County	Wm. Washburn	2,094 59	1,719 08	100 00	1,619 08	
Pontiac	Walter Rimer	975 50	952 82	100 00	852 82	
Portneuf	H. Q. De St. Georges	844 61	755 63	100 00	655 63	
Quebec East	Isaie Nolet	1,175 37	1,089 77	100 00	989 77	
do West	C. N. Montizambert	73 56	73 56	50 00	23 56	
do Centre	Chas. Alleyn	558 51	534 11	100 00	434 11	
do County	Jos. E. Bédard	769 20	709 44	100 00	609 44	
Richelieu	P. Guévremont	796 25	740 55	100 00	640 55	
Richmond and Wolfe	P. Duval	1,061 18	902 98	100 00	802 98	
Rimouski	A. E. Guay	1,276 35	1,081 65	100 00	981 65	
Rouville	H. E. Poulin	859 13	798 53	100 00	698 53	
St. Hyacinthe	H. St. Germain	555 32	534 82	100 00	434 82	
St. Johns	Chas. Nolin	498 57	442 55	100 00	342 55	
St Maurice	R. Kiernan	455 94	410 49	100 00	310 49	
Shefford	Jos. Lefebvre	810 04	789 24	150 00	639 24	
Sherbrooke	Daniel Thomas	128 45	126 95	50 00	76 95	
Soulanges	Jas. Stevens	438 39	412 59	100 00	312 59	
Stanstead	C. A. Richardson	575 89	546 39	100 00	446 39	
Temiscouata	Elie Mailloux	702 56	676 76	100 00	576 76	
Terrebonne	Louis G. Lachaine	640 70	592 80	100 00	492 80	
Three Rivers	Sévère Dumoulin	327 57	327 57	100 00	227 57	
Two Mountains	Z. Rouselle	593 14	492 39	100 00	392 39	
Vaudreuil	Frs. de St. Bastien	551 86	486 86	100 00	386 86	
Verchères	Aimé Geoffrion	498 80	475 80	100 00	375 80	
Yamaska	Louis M. Blondin	425 12	396 62	100 00	296 62	
	Total	54,918 36	44,562 98	6,600 00	37,962 98	

SPECIAL OR SECOND ELECTIONS.

Terrebonne	L. G Lachaine	94 00	79 00	50 00	29 00	
Three Rivers	Sévère Dumoulin	96 23	57 40	50 00	7 40	
Compton	E. S. Orr	88 10	88 10	50 00	38 10	
Charlevoix	Télesphore Fortin	574 80	547 80	100 00	447 80	
Joliette	B. H. Leprohon	113 55	107 40	50 00	57 40	
Beauharnois	Jos. Mayer	423 00	401 90	150 00	251 90	
	Total	1,301 68	1,281 60	450 00	831 60	

RECAPITULATION—*Continued.*

NOVA SCOTIA.

Constituency.	Returning Officer.	Amount Claimed.	Amount Allowed.	Amount paid by Candidates.	Amount paid by Government.	Remarks.
		$ cts.	$ cts.	$ cts	$ cts.	
Annapolis	Peter Bonnett	524 09	473 76	100 00	371 76	
Antigonish	H. P. Hill	364 11	364 11	150 00	214 11	
Cape Breton	No account rendered	.....	.....	.....	.....	
Colchester	Chas Blanchard	672 24	639 24	100 00	539 24	
Cumberland	R McLean	1,363 50	918 60	100 00	818 60	
Digby	W. H. Taylor	546 40	545 20	100 00	445 20	
Guysborough	T C. Peart	648 39	547 93	100 00	447 93	
Halifax	Joseph Bell	2,047 09	1,841 94	200 00	1,641 94	
Hants	Ed Currie	600 75	575 35	100 00	475 35	
Inverness	R McDougall	628 57	612 47	150 00	462 07	Underpaid 40c.
King's	J M. Caldwell	881 05	574 85	100 00	474 85	
Lunenburg	J. H. Kaulbach	762 04	727 54	100 00	627 54	
Pictou	W. H. Harris	821 38	851 18	200 00	651 18	
Queen's	J. N. Freeman	330 90	330 90	100 00	230 90	
Richmond	Jno F. Fuller	386 19	371 94	100 00	271 94	
Shelburne	G. W. McLean	493 15	491 40	150 00	341 40	
Victoria	D Dunlop	532 77	484 17	100 00	384 17	
Yarmouth	W. K. Dudman	482 77	479 77	100 00	379 77	
	Total	11,740 22	10,827 95	2,050 00	8,777 95	

SPECIAL ELECTIONS.

Cumberland	R. McLean	204 30	132 30	50 00	82 30	
Pictou	W. H. Harris	100 90	100 90	50 00	50 90	
	Total	305 20	233 20	100 00	133 20	

NEW BRUNSWICK.

Albert	Silas Lynds	355 79	346 99	200 00	146 99	
Carleton	F R. J. Dibble	718 38	342 43	100 00	242 43	
Charlotte	No account rendered	.....	.....	.....	.....	
Gloucester	R. B. Vail	179 51	111 25	50 00	61 25	
Kent	A. Girouard	985 10	846 84	250 00	596 84	
King's	S N. Freeze	919 06	896 66	100 00	796 66	
Northumberland	John Shirreff	667 50	641 75	100 00	541 75	
Queen's	John Palmer	460 04	454 29	100 00	354 29	
Restigouche	W. H. Phillips	124 21	94 21	50 00	44 21	
St. John	City	614 35	614 35	100 00	514 35	
do	City and County	1,129 57	1,065 07	200 00	865 07	
Sunbury	James S. White	420 65	394 65	100 00	294 65	
Victoria	A. D. Olmstead	520 84	516 04	100 00	416 04	
Westmoreland	B. Botsford	1,423 92	796 45	100 00	696 45	
York	Thos. Temple	1,326 88	1,146 88	100 00	1,046 88	
	Total	9,782 29	8,266 86	1,650 00	6,617 86	

SPECIAL ELECTION.

St. John (City)	J. A. Harding	58 00	58 00	50 00	8 00	

RECAPITULATION—*Concluded.*

PRINCE EDWARD ISLAND.

Constituency.	Returning Officer.	Amount Claimed.	Amount Allowed.	Amount paid by Candidates.	Amount paid by Government.	Remarks.
		$ cts.	$ cts.	$ cts.	$ cts.	
King's County	M. McCormack	989 07	846 67	200 00	646 67	
Prince do	A. E. Holland	958 54	936 79	200 00	736 79	
Queen's	W. R. Watson	911 33	799 95	200 00	599 95	
	Total	2,758 94	2,583 41	600 00	1,983 41	

SPECIAL ELECTION.

Queen's	Wm. R. Watson	114 45	108 55	50 00	58 55	

BRITISH COLUMBIA.

Cariboo	George Byrnes	120 45	120 45	50 00	70 45	
New Westminster	H. V. Edmonds	1,064 26	1,015 01	100 00	915 01	
Vancouver	E. L. Price	1,176 70	1,126 70	200 00	926 70	
Victoria	Thomas Harris	828 75	828 75	150 00	678 75	
Yale	John Ussher	57 50	57 50	50 00	7 50	
	Total	3,247 66	3,148 41	550 00	2,598 41	

SPECIAL ELECTION, 28TH MARCH, 1878.

New Westminster	H. C. Edmonds	582 09	582 09	1 00	482 09	

MANITOBA.

Selkirk	Colin Inkster	451 52	354 42	100 00	254 42	
Lisgar	Thomas Sinclair	129 00	89 00	50 00	39 00	
Provencher	Jos. Lecompte	163 64	102 50	50 00	52 50	
	Total	744 16	545 92	200 00	345 92	

CONTINGENT EXPENSES.

Name.	Service.	Amount.
		$ cts.
D. Sinclair	For Personal services and expenses in connection with Montreal election	650 68
H. N. Tabb	Travelling expenses in connection with Montreal election	31 50
Montreal Telegraph Co	Telegrams	99 69
Dominion do	do	33 98
Sundry persons	Copying and issuing writs, etc.	68 00
	Total	883 85

GENERAL RECAPITULATION.

Province.	Amount Claimed.	Amount Allowed.	Amount paid by Candidates.	Amount paid by Government.
	$ cts.	$ cts.	$ cts.	$ cts.
Ontario	65,831 45	62,444 99	9,100 00	53,344 99
do (Special)	1,617 90	1,550 50	300 00	1,250 50
Quebec	54,918 36	44,562 98	6,600 00	37,962 98
do Special	1,301 68	1,281 60	450 00	831 60
Nova Scotia	11,740 22	10,827 95	2,050 00	8,777 95
do Special	305 20	233 20	100 00	133 20
New Brunswick	9,782 29	8,266 86	1,650 00	6,617 86
do Special	58 00	58 00	50 00	8 00
Prince Edward Island	2,758 94	2,583 41	600 00	1,983 41
do Special	114 45	108 55	50 00	58 55
British Columbia	3,247 66	3,148 41	550 00	2,598 41
do Special	582 09	582 09	100 00	482 09
Manitoba	744 16	545 92	200 00	345 92
Contingent expenses	883 85	883 85	.....	883 85
Total	153,002 40	136,194 46	21,700 00	115,279 31

The difference between the sum *paid*—$313.04, as per Public Accounts (page part 2), in the Laprairie election, and the amount allowed—$324.04, as shewn at 85, arises from the fact that the sum of $11 was paid after the close of the l year ending June 30th, 1876. That sum will appear in the Public Accounts 379-80.

Government
Publications

Government
Publications